

352.07
H89
1995

ANNUAL REPORT



TOWN OF HUDSON NEW HAMPSHIRE 1995

OFFICE HOURS

Finance	Monday through Friday 8:00 am - 4:30 pm
Assessor's Office	Monday through Friday 8:00 am - 4:30 pm
Dept of Public Works (Building/Zoning, Planning, Engineering)	Monday through Friday 8:00 am - 4:30 pm
Selectmen's Office	Monday through Friday 8:00 am - 5:00 pm
Town Clerk/Tax Collector	Monday through Friday 8:30 am - 4:30 pm
Hills Memorial Library	Monday through Friday 9:30 am - 9:00 pm Friday and Saturday 9:30 am - 5:00 pm Sunday 1:00 pm - 5:00 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Selectmen	7:30 pm - 2nd & 4th Tues. of each month (Town Hall) 7:30 pm - 4th Tues. only July & August (Town Hall)
Budget Committee	7:30 pm - 3rd Thursday of each month (Town Hall)
Conservation Commission	7:30 pm - 3rd Monday of each month (Town Hall)
Recreation Commission	7:30 pm - 1st Tuesday of each month (Recreation Center)
Planning Board	7:00 pm - 1st, 2nd & 4th Wednesday of each month (Town Hall)
Zoning Board of Adjustment	7:30 pm - 2nd & 4th Thurs. of each month (Town Hall)
Library Trustees	6:30 pm - 1st Monday of each month (Hills Memorial Library Children's Room)

**Annual Reports
of the Town of Hudson**

Hudson, New Hampshire

July 1, 1994 - June 30, 1995

for the year ending

JUNE 30, 1995

TOWN OFFICERS

SELECTMEN

Shawn N. Jasper, 1998 E. Lorraine Madison, 1997
Rhona Charbonneau, 1996 Ann Seabury, Chairman, 1998
Howard L. Dilworth, Jr., 1997

MODERATOR

Michael Keenan, 1996
(appointed to fill unexpired term of Shawn Jasper)

TOWN CLERK/TAX COLLECTOR

Cecile Nichols, 1996

TREASURER

Therese M. Dubowik, 1997

REPRESENTATIVES TO THE GENERAL COURT

David J. Alukonis Gary Francoeur
Robert E. Clegg, Jr. Rita Gotham
David S. Feng Stanley N. Searles, Sr.
Donald B. White

STATE SENATOR

Thomas Colantuono

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier, 1996 Marty Anderson, 2000
Sherry L. Kahn, 1998

BUDGET COMMITTEE

Kevin Walsh, Chairman, 1998 John Beike, 1997
Kenneth M. Cantara, Vice Nan Cote, 1996
Chair, 1998 John Knowles, 1996
John Drabinowicz, 1997 Paul Parker, 1998
Philip J. Parker, 1996 Chris Landry, School Bd.
Clifford Steele, Jr., 1997 Ann Seabury, Selectman Member

CEMETERY TRUSTEES

David J. Alukonis, 1998 Pat Hetzer, 1997
Suellen Seabury, 1996

TRUSTEES OF HILLS MEMORIAL LIBRARY

Alice Jones, Chairman, 1996 Carol D. Linscott, 1997
Daniel Hodge, 1996 Mary Jane Ames, 1996
Robert Dufault, Vice Chair, Lisa A. Riley, 1998
1996 Susan Dufault, Director
Arlene Creeden, 1996

TRUSTEES OF THE TRUST FUND

Paul E. Inderbitzen, 1996 Joseph Wozniak, 1997
Kenneth Massey, 1997

BUILDING BOARD OF APPEALS

Brad Kirby, 1998	Leonard Smith, 1997
Robert D'Angelo, 1995	Curtis Smith, 1996
David Tanguay, 1999	

CABLE COMMITTEE

Coleman Kelly, Chairman, 1996	George Duffy, 1997
John Beike, Vice Chair., 1996	Timothy Cormay, 1997
Harry A. Schibanoff, 1998	Don Fernandes, 1997
Michael O'Keefe, 1998	

CODE OF ETHICS COMMITTEE

Carol Droznick, 1997	Lars Christiansen, 1995
Robert Massicotte, 1997	Robert J. Doyle, 1996
Kim Steele, 1995	

CONSERVATION COMMISSION

Richard Callahan, Chairman, 1996	Michele Champion, 1995
James Battis, 1995	Douglas Kostyk, 1995
Margaret Femia, Alt., 1995	Ray Deary, 1996
Sharon Daynard, Alt., 1997	Nancy Sirois, Alt., 1996
Jack Matteson (Deceased 11/95)	Gosselin, Christopher, 1997

PLANNING BOARD

Kathleen Brown, 1997	James Gallagher, 1996
Leonard Smith, Chair., 1997	George R. Hall, Jr., 1997
Richard Patterson, 1996	Suellen Seabury, Alt., 1996
Donald White, 1996	Walter Mansur, Alt., 1997
John McGrail, Alt., 1996	Rhona Charbonneau, Selectman
Howard Dilworth, Jr., Selectman Alt.	Member

RECREATION COMMITTEE

James Joy, 1996	Ralph Carpentiere, Chmn., 1995
Jane Ellen Payne, 1996	Michael Regan, 1997
Richard Harvey, 1997	Margaret Schubert, Alt., 1995
Sherri Hamilton, Director	

SEWER UTILITY COMMITTEE

John Bednar, Chair., 1997	Marc Duquette, 1995
Richard MacMillan, 1996	Abbott Rice, 1995
Catherine Valley, 1997	Howard Dilworth, Jr., Selectman Member

ZONING BOARD

J. Bradford Seabury, Chair., 1997	Brad Kirby, 1996
Frank Carr, 1995	Charles Brackett, 1997
Margaret E. Schubert., Alt., 1996	Richard Callahan, Alt., 1995
Daniel Mausur, Alt., 1995	Leo Fauvel, Alt., 1996
	James Pacocha, 1997
	Ruthie Donaruma, 1997

ASSESSOR'S OFFICE

Richard Ethier, Assessor (Retired May 1, 1995)
James Michaud, Assessor
Ellen L. Boucher, Administrative Aide

FINANCE DEPARTMENT

Lydia Angell, Finance Director
Scott Smith, Accounting Coordinator
Myrna Reynolds, Senior Accounting Clerk
John Sauter, Systems Operator
Cathy Hawkins, Consultant Programmer
Juanita Flahive, Cash Receipts/Billing Clerk
Joyce Pike, Sewer Utility Billing Clerk

LEGAL

John Ratigan
Donahue, McCaffrey, Tucker & Ciandella

SELECTMEN'S OFFICE

Paul D. Sharon, Town Administrator
Priscilla Boisvert, Executive Assistant
Linda Corcoran, Part-time Secretary

TOWN CLERK/TAX COLLECTOR

Paula Bradley
Barbara Locke
Nancy Meier
Kathleen Voisine

BUILDING/ZONING

Susan Snide, Zoning Administrator
Melanie J. Axelson, Secretary
Edward Madigan, Building Inspector
William Oleksak, Code Enforcement Officer

ENGINEERING

Michael Gospodarek, Town Engineer
Gary L. Webster, Project Inspector
Elizabeth J. Holt, Secretary

PLANNING

Michael H. Reynolds, Town Planner
Pamela Lavoie, Secretary
Cynthia A. May, Associate Planner

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

Carla A. Anger, Administrative Assistant (Resigned Aug. 1995)
Deborah Hogan, Receptionist

ROAD AGENT

Leo P. Lessard (effective 10-30-95)

STREET DIVISION

Edward P. Lamper Foreman
Kevin C. Burns, Sub-Foreman
Paul H. Anger
Alfred P. Bastien
Richard W. Coleman
Jeffrey Ferentino
David W. Kendall
Timothy L. Lamper
Richard F. Low
James Mulvey
Paul Sharpe
Arthur Sullivan
Priscilla M. Zakos, Clerk/Dispatcher

DRAIN/SEWER DIVISION

Jess P. Forrence, Sub-Foreman
Kenneth G. Adams
Joseph M. Anger
John D. Cesana
David K. Dobens
Duane Morin
Thomas E. Ricker
John Rodonis

MAINTENANCE DIVISION

Donald F. McNeil, Ch. Mechanic
Claude L. Coulombe, Jr.

HUDSON FIRE DEPARTMENT
1994/95 ANNUAL REPORT

FULL TIME PERSONNEL

CHIEF

Brian L. Mason - FF/EMT

DEPUTY CHIEF

Clinton M. Weaver Jr. - FF/EMT

SECRETARY

Patricia A. Laine - FF/EMT-I

FIRE PREVENTION

Inspector Steve Dube - FF/EMT

FIRE CAPTAIN/EMT'S

John A. Brewer
Gary J. Rodgers

Richard Marshall
Roger M. Spooner

FIRE LIEUTENANT/EMT'S

Robert Bianchi
Neal Carter

Timothy Kearns - Paramedic
Todd Hansen

FIREFIGHTER/EMT'S

Steven Benton, -EMT
Robert Buxton, EMT-I
Gerald Carrier, EMT-I
Peter Collishaw, EMT-I

Steven Gannon, EMT-I
Joseph Mitchell, EMT
David Morin, EMT-I
Neil Pike, EMT

George Roy, EMT
David Sassak, EMT
Thomas Sullivan, EMT
Rodney Towne, EMT

FULL TIME DISPATCHERS

Elisa Benton

Nancy Valenti

PART TIME DISPATCHERS

Jennifer Chester

Lorraine Wright

CALL DEPARTMENT

Deputy Chief
Robert Campbell

Captain
Harry Chesnulevich

Lieutenant
Peter Silver

FIREFIGHTERS

Ed Burke
Fred Brough
Manuel Pimental
Richard Fournier
Shawn Jasper
Howard Dilworth
John Wilcox

FIREFIGHTER/EMT'S

Elisa Benton
Jeff Emanuelson
Richard Houle, EMT-I
Patricia Laine, EMT-I
Kennard Poulin
Michelle Rudolph EMS Sup.
Timothy Upham

EMT'S

Donna Ellis
Wendy Goulet
Judy Sassak
Florence Wightman

SUPPORT STAFF

Tom Blinn
Ray Parker
Gerry Paquette
Ed Shiebler

HUDSON POLICE DEPARTMENT

(as of September 1995)

Chief of Police

Richard E. Gendron (1979)

Field Operations Commander

Captain William Closs, Jr. (1974)

Support Services Commander

Proposed 96/97

Lieutenants

William Pease (1984)

Raymond Mello (1985)

Donald McCrady (1979)

Information Manager

Lisa Nute

Patrol Officers

Donald Cassalia (1982)

Brian Blake (1986)

Joseph Rossino (1986)

Paul Balukonis (1987)

Gregory Katsohis (1987)

Kevin Sullivan (1988)

Douglas Dubuque (1989)

Charles Gilbert (1990)

Jason Lavoie (1991)

Phillip Nichols (1991)

Michael Smith (1991)

James Cullen (1993)

Donna Digiacomo (1993)

William Avery (1993)

Charles Dyac (1993)

William Emmons (1993)

Kevin O'Brien (1993)

Michael Gosselin (1995)

Thomas Scanzano (1995)

Thomas Browne (1995)

Jonathan McCall (1995)

Records Division

Judy Gould

Tracy Thibodeau

* Mary Wing

Administrative Secretary

Dorothy Carey

Sergeants

Robert Tousignant (1980)

William Hurst (1977)

Alan Semple (1979)

Robert Drew (1984)

Donald Breault (1989)

Telecommunication Technicians

Kacy Porcelli (1985)

Wendy Foster (1988)

Jennifer Briand (1988)

Steve Lyons (1990)

* Kate Shorten (1995)

* Tad Dionne (1995)

* Kathy Webbert (1995)

* Michelle Carpentier (1995)

* Heather Poole (1995)

Telecommunication Receptionist

Kim Mitchell (1989)

Animal Control Officer

Christian Johnson

Maintenance Technician

Daniel Clarke

School Crossing Guards

* Tracy Brennan

* Brenda Chapman

* Ellen Dalessio

* Susan Hull

* Denise Pettinato

* Debra Richardson

* Anna Robert

* Yolande Rowell

* Donna Staffier

* Indicates Part Time Employees

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 1122
Concord, NH 03302-1122
(603) 271-3397

Form MS-7

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF RSA 32:14 THROUGH 24**



BUDGET OF THE TOWN

OF HUDSON **N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19 ____ to December 31, 19 ____ or for Fiscal Year

From JULY 1 19 96 to JUNE 30 19 97

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT
RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

[Signature]
[Signature]
[Signature]
[Signature]

Date February 21, 1996

[Signature]
[Signature]
[Signature]

1995-96

6/30/95

1996-97

1996-97

MS-7

PURPOSE OF APPROPRIATION (RSA 31:4)		W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Appropriations	Budget Committee	
Acct. No.	GENERAL GOVERNMENT					Recommended Enslung Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive 18/20/	22	216,725	168,440	294,619	294,519	(100)
4140	Elec., Reg., & Vital Stat.	21	203,825	188,024	208,970	208,970	
4150	Financial Administration		360,945	351,278	389,630	287,980	(1,650)
4152	Revaluation of Property		154,018	232,168	124,010	124,010	
4153	Legal Expense		146,550	161,221	143,768	143,768	
4155	Personnel Administration						
4191	Planning and Zoning	32	286,311	270,525	336,142	338,242	2,100
4194	General Government Bldg.		261,926	164,403	226,835	226,835	
4195	Cemeteries						
4196	Insurance		318,100	157,220	376,200	376,200	
4197	Advertising and Reg. Assoc.						
4199	Other General Government	36	272,762	205,010	209,456	193,548	(15,908)
PUBLIC SAFETY							
4210	Police 12/26/	27	2,218,727	1,839,946	2,284,637	2,263,837	(20,800)
4215	Ambulance		53,159	46,373	60,360	60,360	
4220	Fire 11/29/	31	2,317,883	2,468,456	2,407,409	2,381,445	(25,964)
4240	Building Inspection		93,624	93,700	99,783	99,783	
4290	Emergency Management		5,250	3,753	4,906	4,906	
4299	Other Public Safety						
HIGHWAYS AND STREETS							
4312	Highways and Streets 19/23/	25	2,227,952	1,960,219	2,675,360	2,674,710	(650)
4336	ROADS AND	33/34/	35				
4316	Street Lighting						
SANITATION							
4323	Solid Waste Collection		818,576	768,176	804,350	804,176	(174)
4324	Solid Waste Disposal	24	835,826	885,644	1,077,139	1,077,139	
4326	Sewage Collection & Disposal						
WATER DISTRIBUTION & TREATMENT							
4332	Water Services *						
4335	Water Treatment						
HEALTH							
4414	Pest Control						
4415	Health Agencies and Hospitals						
WELFARE							
4442	Direct Assistance		76,000	76,331	76,000	76,000	
4444	Intergovernmental Welfare Pay'ts						
4445	Vendor Payments						
Sub-Totals (carry to top of page 3)							

1995-96

6/30/95

1996-97

1996-97

MS-7

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Appropriations	Budget Committee	
					Recommended Ensnling Fiscal Year (omit cents)	Not Recommended (omit cents)
Sub-Totals (from page 2)						
CULTURE AND RECREATION						
4520 Parks and Recreation		211,688	199,145	187,375	187,375	
4550 Library	13	482,758	441,743	475,128	469,778	(5,350)
4583 Patriotic Purposes		1,800	1,200	1,800	1,800	
4589 Other Culture and Recreation						
CONSERVATION						
4612 Purchase of Natural Resources						
4619 Other Conservation		3,490	6,265	3,480	3,255	(225)
REDEVELOPMENT AND HOUSING						
ECONOMIC DEVELOPMENT						
DEBT SERVICE						
4711 Princ.-Long Term Bonds & Notes		941,363	1,021,363	851,363	851,363	
4721 Int.-Long Term Bonds & Notes		227,040	231,703	217,894	217,894	
4723 Interest on TAN						
CAPITAL OUTLAY						
4901 Land and Improvements	10	615,000	1,815,000		2,400,000	2,400,000
4902 Mach., Veh., & Equip.						
4903 Buildings						
4909 Improvements Other than Bldgs.						
OPERATING TRANSFERS OUT						
4912 To Special Revenue Fund						
4913 To Capital Projects Fund						
4914 To Enterprise Fund						
Sewer -						
Water -						
Electric -						
4915 To Capital Reserve Fund						
4916 To Trust and Agency Funds						
TOTAL APPROPRIATIONS		13,426,298	13,757,306	13,536,614	15,867,893	

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ 85,237 Recommended Amount of Collective Bargaining Cost Items. \$ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

** Amounts Not Recommended by Selectmen ** BUDGET COMMITTEE			
These amounts are not included in the recommended column.			
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
28	15,100		
30	5,416		
42	15,000		

1995-96

6/30/95

1996-97

1996-97 MS-7

SOURCE OF REVENUE						
Acct. No.	TAXES	W.A. No.	Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		4,800	12,280	4,800	4,800
3180	Resident Taxes					
3185	Yield Taxes		200	8,772	200	200
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.) \$					
3190	Interest & Penalties on Delinquent Taxes		375,000	492,445	475,000	475,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits		7,000	6,873	7,000	7,000
3220	Motor Vehicle Permit Fees		1,600,000	1,811,859	1,600,000	1,600,000
3230	Building Permits					
3290	Other Licenses, Permits & Fees		99,100	118,022	99,100	99,100
	FROM FEDERAL GOVERNMENT					
3319	Other					
	FROM STATE					
3351	Shared Revenue		296,584	254,562	296,554	296,554
3353	Highway Block Grant		287,554	268,482	287,554	287,554
3354	Water Pollution Grants					
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)					
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
3401	Income from Departments		329,280	549,913	362,310	362,310
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		6,000	4,236	6,000	6,000
3502	Interest on Investments		250,000	416,256	350,000	350,000
3509	Other					
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer -		1,216,441	1,216,441	1,397,217	1,397,217
	Water -					
	Electric -					
3915	Capital Reserve Fund					
3916	Trust and Agency Funds					
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					2,400,000
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		\$ -	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >				
Fund Balance to be Retained		< \$ >	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$	1,300,000	800,000	900,000	900,000
TOTAL REVENUES AND CREDITS			5,771,959	5,960,141	5,785,735	8,185,735

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations

15,867,893

Less: Amount of Estimated Revenues, Exclusive of Property Taxes

8,185,735

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

BUDGET OF THE TOWN OF HUDSON, N.H.

1996 TOWN MEETING WARRANT
INDEX

A. BALLOT ARTICLES (Tuesday, March 12, 1996)

1. Election of Town Officials
2. Adopting the provisions of RSA 40:13 to allow official ballot voting on all issues before the Town of Hudson
3. Impact Fee Ordinance Revision
4. Wetland Conservation District Amendment
5. Nuisances
6. Amendment to the Official Zoning Map
7. Amendment to the Official Zoning Map

PETITION ARTICLES

8. The re-zoning of property from Town Residential (TR) to Business (B) District along the west side of Derry Street
9. Petition to re-zone Assessor's Map 7, Lot 44, 45 & 46 from R-2 to B. (Lots 44 & 45 are on the east side of Lowell Road and Lot 46 is on the west side of Rita Avenue.)

B. DELIBERATIVE SESSION ARTICLES (Saturday, March 16, 1996)

PETITION BOND ARTICLE

10. Purchase of the "Friary" Property

SELECTMEN ARTICLES

11. Ratification of the Firefighters Union Contract
12. Ratification of the Police Union Contract
13. Wage and Benefit Increases for Employees of the Library
14. Authorizing the Board of Selectmen to commenct Acquisition of Consumers NH Water Company
15. Adopting the Town Operating Budget

16. **Selectmen Authority to Amend Certain Town Ordinances and Codes**
17. **Selectmen Authorization to Sell Town-Owned Land**
18. **Town Hall Renovations**
19. **Glen Drive Reconstruction, Phase 1**
20. **Non-Union Personnel Wage and Benefit Increases**
21. **Town Clerk-Tax Collector Wage and Benefit Increase**
22. **Purchase of Town Vehicle for Assessing Purposes**
23. **4x4 Truck Replacement (Public Works Department)**
24. **Sewer Video Equipment**
25. **1-Ton Dump Truck Replacement (Public Works Department)**
26. **Part-Time Police Officer**
27. **2-Wheel Drive Pick-Up Truck (Animal Control Division)**
28. **Police Motorcycle w/Radio**
29. **Lease/Purchase of 4x4 Utility Vehicle (Fire Department)**
30. **Lease/Purchase of a Fire Protection Van**
31. **Lease/Purchase of Self-Contained Breathing Apparatus (Fire Department)**
32. **Aerial Photography, Digital Mapping and Support for Geographic Information System (GIS)**
33. **Highway Garage Design, Engineering and Site Evaluation**
34. **Route 3A Land Takings for Roadway Improvement**
35. **Bush Hill Road Land Taking for Roadway Improvement**
36. **Trustee of Trust Funds Bookkeeper's Salary Increase**
37. **Reduction in Number of Library Trustees**
38. **Flood Damage Prevention Ordinance**

- 39. Notification of Unpaid Fines
- 40. Sewer Ordinance Amendment regarding Mandatory Hook-Up

PETITION ARTICLES

- 41. To re-establish the Code of Ethics Committee as an Elected Body
- 42. Animal Shelter
- 43. Resolution calling for Campaign Finance Reform

**1 9 9 6 T O W N M E E T I N G
W A R R A N T
H U D S O N , N E W H A M P S H I R E**

To the inhabitants of the Town of Hudson, in the County of Hillsborough and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lions Hall, Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 12, 1996 to act upon Articles 1 through 9.

The polls will open at 7:00 a.m. and will not close before 8:00 p.m.

You are hereby further notified that consideration of all other Articles contained in the Warrant will commence at Memorial School at 9:00 a.m. on Saturday, March 16, 1996.

BALLOT ARTICLES

Article 1 - Election of Town officers.

To choose all necessary Town officers for the coming year.

BALLOT ARTICLES

To choose all necessary Town officers for the coming year.

Selectmen, (1) Three Year Term:

Rhona Charbonneau
Albert L. Lambert

Town Clerk\Tax Collector (1) Three Year Term:

Cecile Nichols

Budget Committee Members (3) 3-Year Term:

John Knowles
Benjamin Nadeau
Philip J. Parker

Checklist Supervisor (1) 6-Year Term:

Joyce Cloutier

Library Trustee (3) 3-Year Term:

Mary Jane Ames
Arlene M. Creeden
Write-In

Library Trustee (1) 2-Year Term:

Robert Doyle

Library Trustee (1) 1-Year Term:

Write-In

Moderator (1) 2-Year Term:

William P. Arseneault
Michael P. Keenan

Trustee of Trust Fund (1) 3-Year Term:

Paul E. Inderbitzen

Cemetery Trustee (1) 3-year term:

Write-In

OFFICIAL BALLOT REFERENDUM QUESTION

- Article 2 - "Shall we adopt the provisions of RSA 40:13 to allow official ballot voting on all issues before the Town of Hudson?"

ZONING ORDINANCE REFERENDUM QUESTIONS

- Article 3 - Impact Fee Ordinance Revision.

Amendment No. 1: "Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This amendment proposes a complete replacement of the Impact Fee Ordinance, Article XIV, which governs the assessment of fees imposed upon development including subdivision, building construction or other land use change." Approved by the Planning Board.

Article 4 - Wetland Conservation District Amendment.

Amendment No. 2: "Are you in favor of Amendment No. 2, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment would enable the Conservation Commission upon review and findings of fact to request the Natural Resource Conservation Service and the State Wetlands Board to review a proposed use and to assess its environmental effect upon the wetland in question." Approved by the Planning Board.

Article 5 - Nuisances.

Amendment No. 3: "Are you in favor of Amendment No. 3, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment defines what are public nuisances." Approved by the Planning Board.

Article 6 - Amendment to the Official Zoning Map.

Amendment No. 4: "Are you in favor of Amendment No. 4, as proposed by the Planning Board, to the Town Zoning Map as follows:

The re-zoning of property from General (G) to Single Family Residential (R-1) District on land generally described as some properties fronting the cul-de-sac of Adam Drive, then generally going east, including part of the PSNH easement, bordering part of the PSNH easement, including parts of both sides of Route 102, parts of both sides of Greeley Street, parts of both sides of Old Derry Road, and all of properties along four other Town roads, one unaccepted road, and along part of one private road.

This proposed amendment will change from General (G) to Single Family Residential District (R-1), an area located in the northwest section of town, bordering the Town of Litchfield, and generally described as including parts of two lots fronting

Adam Drive cul-de-sac, two lots fronting Adam Drive cul-de-sac, parts of both sides of Route 102 (Derry Street), part of Shoal Creek Road (private roadway), bordering and including part of a PSNH easement, including properties along parts of both sides of Greeley Street, properties along parts of both sides of Old Derry Road, properties along Circle Drive, Melba Drive, Brightside Drive, Timothy Lane, and Springwood Circle (unaccepted road)." Approved by the Planning Board.

Article 7 - Amendment to the Official Zoning Map.

Amendment No. 5: "Are you in favor of the adoption of Amendment No. 5, as proposed by the Planning Board, to the Town Zoning Map as follows:

This amendment proposes the re-zoning of property from General (G) to Residential Two R-2 on land generally described as along part of the east side of Melendy Road, part of the north side of Pelham Road, part of the west side of Bush Hill Road, and part of the west side of Kimball Hill Road. Also included is land generally described as 500 feet south from part of the Central Street Right-of-Way, and land generally described as 250 feet east from part of Belknap Road, including part of both sides of Hilindale Drive.

This proposed Amendment will change from General (G) to R-2 Residential an area located in the central section of Town." Approved by the Planning Board.

PETITION ARTICLES

Article 8 - The re-zoning of property from Town Residential (TR) to Business (B) District along the west side of Derry Street.

By Petition Amendment No. 6: "Are you in favor of Amendment No. 6, as proposed by Petition, to the Town Zoning Ordinance as follows:

This petition amendment will change from Town Residential (TR) to Business (B) District an area located in the west central section of Town and described as Assessor's Map 55, Lot 14; Assessor's Map 50, Lot 28; and Assessor's Map 51, Lot 66. These lots are located on the west side of Derry Street." Disapproved by the Planning Board.

Article 9 - Petition to re-zone Assessor's Map 7, Lot 44; Lot 45; and Lot 46; from a Residential-Two (R-2)

District to a Business (B) District. Lots 44 and 45 are on the east side of Lowell Road and Lot 46 is on the west side of Rita Avenue.

By Petition Amendment No. 7: "Are you in favor of Amendment No. 7, as proposed by petition, to the Town Zoning Ordinance as follows:

This petition amendment proposes to re-zone parcels of property in the southwest section of Town from the present Residential-Two (R-2) District to a proposed Business (B) District." Approved by the Planning Board.

DELIBERATIVE SESSION ARTICLES-SATURDAY, MARCH 16, 1996

PETITION BOND ARTICLE

Article 10- Purchase of the "Friary" property

By Petition "To see if the Town of Hudson will vote to raise and appropriate the sum of \$2,400,000 (gross budget) for the purchase of land known formerly as "the Friary" as a recreation area and to authorize the issuance of not more than \$2,400,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Town of Hudson Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (Not Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

SELECTMEN ARTICLES

Article 11- Ratification of a Multi-Year Contract negotiated between the Town and the Professional Firefighters Union of Hudson (Local 3154, IAFF) for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Professional Firefighters Union of Hudson (Local 3154, IAFF) which calls for the following increase in salary and benefits:

YEAR

ESTIMATED AMOUNT

1996-97	\$36,589.04
1997-98	\$21,516.88
1998-99	\$34,263.43

And further, to raise and appropriate the sum of \$36,589.04 for the 1996-97 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 12- Ratification of a Contract negotiated between the Town and the Police Union for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and Local 3657 A.F.S.C.M.E. (Police Union) which calls for the following increase in salary and benefits:

YEAR ESTIMATED AMOUNT

1996-97	\$48,647.85
---------	-------------

And further, to raise and appropriate the sum of \$48,647.85 for the 1996-97 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 13 Wage and Benefit Increases for Employees of the Library.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of \$7,800 said sum to represent a 3% increase in wages and benefits for the employees of the Hills Memorial Library." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 14 Authorization of the Board of Selectmen to Commence Acquisition of Consumers New Hampshire Water Company Plant and Property

By Selectmen "Shall the Town of Hudson authorize the Board of Selectmen pursuant to RSA Chapter 38 to acquire that portion of Consumers New Hampshire Water Company's plant and property which the Selectmen judge to be suitable for establishing a municipal water utility, with the further understanding that any agreement to acquire or determination of acquisition price shall be presented to a future Hudson Town Meeting for approval and ratification prior to final acquisition of such Water Company property?" (Recommended by the Board of Selectmen).

Article 15- Adopting the Town Operating Budget.

By Selectmen "To see what sum of money the Town will raise and appropriate for the operational expenses of the Town for the forthcoming year. (See posted Town Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 16- Selectmen Authority to Amend Certain Town Ordinances and Codes

By Selectmen "To see if the Town will vote to authorize indefinitely, until rescinded, the Board of Selectmen to amend Town Ordinances and Codes (other than the Zoning Ordinance, Historic District Ordinance or Building Code) pursuant to the authority established in RSA 41:14-b."

Article 17- Selectmen Authorization to Sell Town-owned Land

By Selectmen "To see if the Town will vote to authorize indefinitely, until rescinded, the Board of Selectmen to have the authority to sell Town-owned land pursuant to the terms authorized by RSA 41:14-a."

Article 18- Town Hall Renovations

By Selectmen "To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand

Dollars (\$100,000) (Gross Budget) for the renovation of Town Hall. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until this project is completed or in 5 years whichever is less." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 19- Glen Drive Reconstruction, Phase 1

By Selectmen "To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) (Gross Budget) for the design, reconstruction and repair of Glen Drive. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until this project is completed or in 5 years whichever is less." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 20- Non-union Personnel Wage and Benefit Increases

By Selectmen "To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) for wage and benefit increases for non-union personnel (excluding elected positions)." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 21- Town Clerk-Tax Collector Wage and Benefit Increase

By Selectmen "To see if the Town will vote to set the salary of the Town Clerk\Tax Collector at \$38,500. per year and to raise and appropriate the sum of One Thousand One Hundred Forty-four Dollars, (\$1,444) said sum representing a 3% increase in the wage and benefits for the Town Clerk\Tax Collector." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 22- Purchase of Town Vehicle for Assessing Purposes

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Ten Thousand

One Hundred Sixty-nine Dollars and Thirty-nine Cents (\$10,169.39) for the purchase of a Town vehicle primarily to be used by the Town Assessor's Office." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 23- 4x4 Truck Replacement

By Selectmen "To see if the Town will vote to raise and appropriate the sum of Twenty Three Thousand Four Hundred Ninety Dollars (\$23,490) for the purchase of a four wheel drive truck for the Department of Public Works. Of this sum, \$11,745 will be allocated to the Town Budget and \$11,745 will be allocated to the sewer utility budget." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 24- Sewer Video Equipment

By Selectmen "To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) for the purchase of video equipment to document infiltration and conditions of sewer mains and drain lines. Of this sum, \$10,000 will be allocated to the Town Budget and \$10,000 will be allocated to the Sewer Utility Budget." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 25- Public Works-One Ton Dump Truck Replacement

By Selectmen "To see if the Town will vote to raise and appropriate the sum of \$21,400 for the purchase of a Replacement One Ton Paving Truck with dump body, for the Department of Public Works." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 26- Part-time Police Officer

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Ten Thousand Three Hundred Six Dollars (\$10,306), which represents the wages and benefits necessary to hire a part-time police officer to perform such duties as, but not limited to, transporting prisoners and maintaining the

property evidence room." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 27- Purchase of Two Wheel Drive Pick-up Truck for the Animal Control Division

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000) for the purchase of a two wheel drive pick-up truck, said truck to be used by the Police Department Animal Control Officer." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 28- Purchase of Police Motorcycle with Radio

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Fifteen Thousand One Hundred Dollars (\$15,100) for the purchase of a Police Motorcycle equipped with a radio. \$12,000 of this appropriation shall be for the purchase of the motorcycle and \$3,100 of this appropriation shall be for the purchase and installation of the radio. The motorcycle shall be used by the Police Department for traffic enforcement and patrol." (Recommended by the Board of Selectmen). (Not recommended by the Budget Committee).

Article 29- Lease\Purchase of a 4x4 Utility Vehicle for the Fire Department

By Selectmen "To see if the Town of Hudson will vote to authorize the Board of Selectmen to enter into a lease agreement for the purpose of leasing a 1996 full size 4x4 utility vehicle for the Fire Department and to raise and appropriate the sum of Six Thousand Five Hundred Thirty Six Dollars and Sixteen Cents (\$6,536.16) for the first year's payment for that purpose. The total cost of this lease\purchase is Twenty Six Thousand One Hundred Forty-Four Dollars Sixty-Four Cents (\$26,144.64), leased for a period of four (4) years." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 30- Lease\Purchase of a Fire Protection Van

By Selectmen "To see if the Town of Hudson will vote to authorize the Board of Selectmen to enter into a lease agreement for the purpose of leasing a

1996 full size van for the Fire Department's Fire Prevention Division and to raise and appropriate the sum of Five Thousand Four Hundred Sixteen Dollars and Three Cents (\$5,416.03) for the first year's payment for that purpose. The total cost of this lease\purchase is Twenty One Thousand Six Hundred Sixty-four Dollars Twelve Cents (\$21,664.12), leased for a period of four (4) years." (Recommended by the Board of Selectmen). (Not recommended by the Budget Committee).

Article 31- Lease\Purchase of Self-Contained Breathing Apparatus for the Fire Department

By Selectmen "To see if the Town of Hudson will vote to authorize the Board of Selectmen to enter into a lease agreement for the purpose of leasing Interspiro Self-Contained Breathing Apparatus for the Fire Department and to raise and appropriate the sum of Seventeen Thousand Seventy-seven Dollars and Fifty-one Cents (\$17,077.51) for the first year's payment for that purpose. The total cost of this lease\purchase is Eighty-five Thousand Three Hundred Eighty-seven Dollars Fifty-five Cents (\$85,387.55), leased for a period of five(5) years." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee).

Article 32- Aerial Photography, Digital Mapping and Support for Geographic Information System (GIS)

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Seventy-one Thousand Dollars (\$71,000) for the purchase of aerial photography and digital mapping services and for the purchase of Geographic Information System (GIS), and for additional support of the Town's geographic information system. The sum raised and appropriated by this warrant article is an estimated first half of a two year project with the total cost estimate of \$142,000. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the project is completed or in five years, whichever is less." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

Article 33- Highway Garage Design, Engineering and Site Evaluation

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Thirty-eight Thousand Dollars (\$38,000) for the purpose of the design, engineering and site evaluation \selection of the highway garage project. \$28,000 of the sum appropriated shall be used for the highway garage design and engineering costs, and \$10,000 for highway garage site evaluation and selection. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the project is completed or in 5 years, whichever is less." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

Article 34- Route 3A Land Takings for Roadway Improvements

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Two Hundred Thirty-four Thousand Dollars (\$234,000) for the purpose of purchasing land and rights-of-way along Route 3A. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the project is completed or in 5 years, whichever is less." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

Article 35- Bush Hill Road Land Taking for Roadway Improvements

By Selectmen "To see if the Town of Hudson will vote to raise and appropriate the sum of Fifty-six Thousand Dollars (\$56,000) for the purpose of purchasing land and rights-of-way along Bush Hill Road in accordance with plans approved by the Hudson Planning Board. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the project is completed or in 5 years, whichever is less." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

Article 36- Trustee of Trust Funds Bookkeeper's Salary Increase

By Selectmen "To see if the Town of Hudson will vote to set the salary of the bookkeeper for the Trustees

of the Trust Fund at \$400 per year and to raise and appropriate the sum of One Hundred Dollars (\$100) said sum representing the additional cost attributable to the increase in salary and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen). (Recommended by the Budget Committee)

Article 37- Reduction in the Number of Library Trustees

By Selectmen "Shall the Town of Hudson vote to reduce the number of library trustees from seven to five, effective upon the March, 1997 election?" (Recommended by the Board of Selectmen).

Article 38- Flood Damage Prevention Ordinance

By Selectmen "Shall the Town of Hudson amend the Flood Damage Prevention Ordinance, Hudson Town Code Chapter 218, with language necessary to meet the Federal Emergency Management Administration (FEMA) requirements for flood damage and insurance coverage?"

Pursuant to Federal Regulation, the proposed amendment would define the following words or terms:

- A. "FEMA";
- B. "Historic Structure";
- C. "Substantial Damage";
- D. "New Construction";
- E. "Violation".

Article 39- Notification of Unpaid Fines

By Selectmen "Shall the Town of Hudson adopt an ordinance which provides for record keeping with respect to unpaid parking violations as provided for by RSA 231:130-a so as to authorize the Town of Hudson town clerk\tax collector, pursuant to the authority granted to municipalities in RSA 261:148, to deny issuance of vehicle registrations until such time as unpaid New Hampshire parking violations have been paid ?"

This proposed ordinance will permit the Town of Hudson to exercise the authority extended by the State Legislature to allow the tax clerk\tax collector to withhold vehicle registrations until such time as outstanding parking violations have been paid.

(Recommended by the Board of Selectmen).

Article 40- Sewer Ordinance Amendment regarding mandatory hook-up

By Selectmen "Shall the Town of Hudson adopt an amendment to the Hudson Sewer Ordinance, Article VIII, Section 3, whereby, consistent with RSA 147:8, it may grant waivers to the requirement that all building and property owners within 100 feet of public sewer connect to the sewer upon receipt of official notice to do so, if the properties receiving notice to hook-up have adequate alternative sewerage disposal systems which comply with applicable state and local regulations, and have been designed by a designer licensed in New Hampshire and approved for construction by the New Hampshire Department of Environmental Services after January 1, 1985?"

This proposed amendment authorizes the Board of Selectmen or its designee to grant waivers from the ordinance's mandatory hook-up provisions to those property owners within 100 feet of Town sewer who have received notice to hook-up but have an adequate alternative sewerage disposal system which complies with applicable state and local regulations and has been properly constructed and installed after January 1, 1985.

Article 41- To re-establish the Code of Ethics Committee as an elected body

By Petition "To see if the Town of Hudson will re-establish the code of Ethics Committee from a body appointed by the Board of Selectmen to that of an elected body. The Code of Ethics Committee will consist of five members at large with staggered three year terms after the initial terms are completed. The initial terms will be voted at the annual 1997 town elections and temporarily establish the positions:

Member at large (One year)	1997 to 1998
Member at large (One year)	1997 to 1998
Member at large (Two years)	1997 to 1999
Member at large (Two years)	1997 to 1999
Member at large (Three years)	1997 to 2000

Should a vacancy in the committee arise, the remaining members of the code of Ethics Committee will elect a town citizen to serve out the remainder of the term year. At the following annual town elections, a member at large will be voted to serve out the remainder of the term."

Article 42 Animal Shelter

By Petition "To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be used towards the building and/or equipping of an animal shelter. This sum to be added to the approximately \$90,000 that has already been raised. (Not recommended by the Board of Selectmen)(Not recommended by the Budget Committee).

Article 43 Resolution calling for campaign finance reform

By Petition "To see if the Town will vote to urge our representatives to the General Court of New Hampshire and the United States Congress to pass laws reforming electoral campaign financing, thus returning the political process to the will of the people and encouraging the participation of candidates with great ability and limited means. Measures to accomplish this may include, but not be limited to, the following:

1. Sharp limitations on all forms of contributions to candidates, including soft money contributions (contributions to political parties);
2. Maximum spending limits per election linked to geographic and demographic makeup of each state and district, such as \$1.00 per voter;
3. Sharp limitations on all forms of spending to influence elections, including independent expenditures;
4. Sharp limitations on contributions to and spending by political action committees; and
5. Remedies, such as free broadcast time, postal subsidies, and democratic (public) financing, to balance inequities between

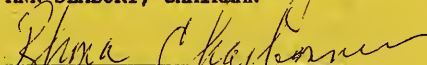
credible candidates, incumbent and challenger,
rich and poor."


c:\MVA\Hudson\warrant.art

GIVEN UNDER OUR HANDS AND SEALS AT SAID HUDSON ON THE _____ DAY
OF FEBRUARY, 1996.

A TRUE COPY ATTEST:


ANN SEABURY, CHAIRMAN


RHONA CHARBONNEAU, SELECTMAN


HOWARD L. DILWORTH, JR., SELECTMAN


SHAWN N. JASPER, SELECTMAN


E. LORRAINE MADISON, SELECTMAN

C:\MVA\HUDSON\SIGN.PG

NOTES

[illegible]

1995 ANNUAL TOWN REPORT
BY THE CHAIRMAN OF THE BOARD OF SELECTMEN

The Board of Selectmen meet on the 2nd and 4th Tuesdays of every month to do the regular business of the Town, but they also more often than not meet more frequently to handle a variety of other issues that seem to continually crop up in the Town's day to day operations.

In March of this year, we said good-bye to Ralph Scott, who served the Board faithfully as member and Chairman since 1992. The seat he vacated was filled by Shawn N. Jasper, whom we welcomed to the Board--or back, really, as Shawn was a selectman before the Town Council came into being.

The Town said good-bye and "happy retirement" to Dick Ethier, our assessor of many years. Hired to replace these very "large" shoes was Jim Michaud, who hailed from our neighboring city, Nashua, and whom we also welcomed aboard. Also Carla Anger, a long-time employee of the Town, decided to retire, and the Board of Selectmen and the community wished her great success in the business venture she and her husband started.

The Board of Selectmen were very pleased with the success in negotiating four Union Contracts. At the present time we are currently negotiating a contract with the Firefighters, and it is with great hopes that the Board of Selectmen will be able to present this for a vote at the Town Meeting.

The Lion's Hall is now a town-owned building, and the Seniors have this building now as a permanent home, and meet there regularly.

I had the pleasure of speaking at the Hamblett-Nash Trail Opening in October. What a beautiful piece of land now owned by Hudsonites, with trails opened for hikers and cross-country skiing!

The grant for the first phase of Merrifield Park redevelopment, written by Dr. Barbara Stone of the Hudson Memorial School, was received. Students, parents, teachers, and administrators from Hudson Memorial School cleaned the area, and these funds will be used in the Spring to add picnic tables, grills, playground equipment, and horseshoe pits.

The new ladder truck was delivered to the Fire Station, much to the happiness of the Firefighters and the Chief . . . the borrowed truck was returned to Nashua. We're very lucky as this city helps us out in many ways, the use of their ladder truck being just one of them.

The Police Station had their open house in August. Over 1300 people visited the facilities, and the general consensus was that it was a beautiful station, well thought out, and kudos go to Chief Gendron and his staff for the many hours spent in preparing for this auspicious occasion.

After a formal search was made, we were fortunate in hiring the new Road Agent, Leo Lessard. This is quite a winter to break a new man in, but the team at the Public Works Department is outstanding, and is showing great cooperation.

A special thank you to Selectman Rhona Charbonneau, who got the ball rolling for the reconstruction of Route 111. There were times when there was traffic tie-ups, but a special thanks to the residents on Greeley Street who put up with the construction vehicular traffic on those hot summer nights, and understood the difficulties encountered by the Board of Selectmen in meeting deadlines.

The Sign-Max Community Development Block Grant was received, after a couple of years of negotiation, and again Selectman Charbonneau gets my vote of thanks for knowing the right people to contact when it appeared as if this was stalled forever. This company is from Ireland, and is currently operating in an industrial building in Sagamore Park.

Selectman Jasper, Dilworth, and Madison perambulated the boundary lines between the neighboring communities. This has to be done every seven years. I by-passed this lovely job, as I was fearful that I would get lost in the pucker-brush. During this spring jaunt, these three selectmen nearly did get lost, and decided to perambulate in the fall thereafter, when the leaves are off the trees--and there are no black flies.

The Town tax rate, I am pleased to say, dropped again . . . that is until Town Meeting. One never knows what warrant articles will come forth, but as of now, the rate is down, and this includes the Board of Selectmen's Warrant Articles.

Plans are in the works for the 250th Anniversary Celebration. The Board of Selectmen voted to bankroll that committee \$10,000 to start the ball rolling. Plans are in the works for an event a month, and one of the committee members reported this weekend that there already has to be a re-order of T-shirts as the first batch has sold out.

I am into my second year as Chairman, and can say with all honesty that I enjoy it as much now as I did when the gavel was handed over to me. Local politics is a part of my life, and I appreciate being given the opportunity to serve the residents of Hudson. I welcome your phone calls and want to hear your concerns when you come before us during Public Input.

And, finally, I would be remiss if I didn't extend thanks and appreciation, on behalf of the Board, to our office staff: Town Administrator Paul Sharon; Executive Assistant, Priscilla Boisvert; and Part-Time Secretary, Linda Corcoran. Without their assistance and ability to do their jobs as well as they do, we would be hard pressed to get as much done as we do. It's reassuring to know that our staff can be depended on to give 110% every day.

Ann Seabury,
Chairman

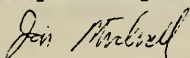
ASSESSORS
1995 ANNUAL REPORT

In 1995 the Assessor's office saw a change in its management. Richard Ethier, Town Assessor for close to 15 years, retired and the department wishes him well in his retirement. I, Jim Michaud, assumed the duties as Town Assessor on September 13.

The 1995 net valuation is \$1,108,441,119. This is an increase of \$4,110,293 over last years base. The 1995 tax rate is \$24.59, an increase of twenty-nine cents from the 1994 rate.

Property owners desiring information concerning elderly exemptions; blind exemptions; veterans tax credit; and current use information, as well as general information concerning assessments or other tax-related issues are invited to visit our office. Either Ellen Boucher, Administrative Aide, or myself will be available to assist you.

Respectfully submitted,



Jim Michaud, C.N.H.A.
Certified NH Assessor

ASSESSOR'S OFFICE STATISTICS
***** 5 YEAR HISTORY *****

YEAR	INCREASE IN <u>ASSESSED VALUE</u>	NET <u>VALUATION</u>	PER <u>\$1,000</u>	ASSESSMENT <u>%</u>
1995	\$4,110,293	\$1,108,441,119	\$24.59	N/A
1994	\$8,285,448	\$1,104,330,826	\$24.30	117%
1993	\$40,758,179	\$1,096,045,378	\$23.17	118%
1992	(-) 858,794	\$1,055,287,199	\$23.72	118%
1991	REVALUATION	\$1,056,145,993	\$22.46	105%

ASSESSOR'S OFFICE STATISTICS
**** TAX RATE SUMMARY ****

	<u>1994</u>	<u>1995</u>
School	\$15.28 (63%)	\$15.80 (64%)
Town	\$7.21 (30%)	\$6.89 (28%)
County	\$1.81 (7%)	\$1.90 (8%)

VALUATION SUMMARY

	<u>1994</u>	<u>1995</u>
Land - Vacant	\$358,846,126	\$364,380,319
Residential Buildings	\$517,188,100	\$518,501,100
Commercial/Industrial Bldgs.	\$178,738,900	\$180,348,400
Utilities	\$59,316,500	\$54,981,000
Manufactured Housing	\$4,668,400	\$4,922,700
Exempt Properties	<u>\$34,532,500</u>	<u>\$34,878,100</u>
Gross Valuation	\$1,153,290,526	\$1,158,011,619
Exempt Properties	(\$34,532,500)	(\$34,878,100)
Elderly & Blind Exemptions	<u>(\$14,427,200)</u>	<u>(\$14,692,400)</u>
Net Valuation	\$1,104,330,826	\$1,108,441,119

CABLE COMMITTEE

TO: Board of Selectmen
FROM: Coleman J. Kelly
DATE: 24 October 1995
SUBJ: Annual Report

* * * * *

The following synopsis of the Cable Committee activities during the past year is submitted.

The committee was formed in July 1993 in response to a Board of Selection determination of need for such a committee. The committee role is advisory to the Board of Selectmen.

In October 1992 the U.S. Congress had passed legislation, P.L. 102-385, Cable Television and Consumer Protection and Competition Act of 1992. The passage of the "1992 Cable Act" as it was commonly referred to raised many concerns and anxiety for the changes that it made. There was much confusion and many interpretations as to what was now allowed. This was followed by several rulings and implementation rulings by the Federal Communications Commission that added to the confusion on both the part of the consumer and the cable providers.

The cable committee has since its inception attempted to stay current with these changes and the various court decisions and legislative actions taking place and their potential impact on the residents of Hudson.

The Hudson Cable Committee participated in series of bill hearings before the Science and Technology Committee of the New Hampshire legislature which could impact cable and telecommunications. Some of the bills passed the committee and made it to the floor of the House. Much legislation has been offered at both state and federal level which will affect the residents of Hudson. The major one being the re-write of the Communications Act at the federal level.

Under the FCC rules negotiation efforts with the incumbent cable provider require certain actions be initiated 36 months prior to contract expiration. Although not specifically called for by these rules the Committee conducted a survey of Town residents with a two page 25 question form soliciting opinions on service and programming. Resident response was very good.

The Committee has had one incumbent re-appointed by the Board of Selectmen and its membership augmented by one additional volunteer applicant.

The BoS authorized a change of legal counsel which could help during the renegotiation process.

The committee has met frequently to act on issues and exchange ideas. Additionally the committee has fielded approximately 100 plus telephone calls soliciting information or assistance resolving cable related problems.

Board of Cemetery Trustees
Annual Report

Pursuant to New Hampshire RSA 289:6, which became effective on 07 August 1994, the Town of Hudson elected its first Board of Cemetery Trustees at the Annual Town Meeting which was held on 14 March 1995. Elected as trustees were: Pat Hetzer, David J. Alukonis, and Suellen Seabury. The trustees subsequently elected Pat Hetzer as chairman and David J. Alukonis as bookkeeper.

Under state law, the Cemetery Trustees are empowered to adopt bylaws and regulations and manage all municipal cemeteries. The town cemeteries which the Trustees supervise are: the Ford Burial Yard, the Blodgett Cemetery, the Old Hudson Center Burying Ground, and the Senter Yard.

During the year, the Cemetery Trustees familiarized themselves with the responsibilities of their newly created Board, gathered information regarding Hudson's cemeteries, and repeatedly visited the cemeteries, reviewing their maintenance, and the condition of the headstones.

Additionally, the Trustees discussed the recent "discovery" of the "Cemetery of the Unknown" which has recently been located by Mr. Paul Gauvreau. This cemetery, which was located on the property of the nineteenth century town poor farm served as the burial ground for the town's poor. As no headstones were placed on the graves, and no records of burials were kept, the actual location of the cemetery, which now sits at the edge of a field, was lost until recently found by Mr. Gauvreau. Subsequent to Mr. Gauvreau's efforts, the State Archaeologist has reviewed the location on several occasions, and has concurred with Mr. Gauvreau's findings. At the time of this writing, the Cemetery Trustees are eagerly awaiting the State Archaeologist's determination letter regarding the location of the cemetery. During the upcoming year, the Trustees will continue to work with Mr. Gauvreau and the owners of the property upon which the cemetery is located to ensure the preservation and conservation of the "Cemetery of the Unknown."

Additionally, the Cemetery Trustees would like to applaud Mr. Gauvreau's efforts in finding the cemetery, as well as the kind cooperation afforded this venture by the property owners and neighbors of the cemetery.

Respectfully submitted,

David J. Alukonis,
Bookkeeper

CONSERVATION COMMISSION 1995 ANNUAL REPORT

The Conservation Commission's goal is to protect wetlands and other natural resources in Hudson. In order to achieve that goal we keep busy particularly from April to November. This year we reviewed 17 projects. Many of them involved 2 meetings and a site-walk.

The Commissioners review planned developments which may have a detrimental effect on a wetland or wetland conservation district. We try, in each case, to negotiate a mutually satisfactory propose development plan, which is then sent to the Planning Board and to the ZBA with our recommendations for action and/or a list of stipulations which will be attached to the development plan if the other boards concur with our identification of critical environmental concerns.

The high point of the year was passage of a new Wetlands Zoning Ordinance by Town Meeting. This new ordinance represents nearly 3 years of hard work. It was worth the endless hours to have our wetlands properly defined, and protected.

The Conservation Commission have been directed to manage two parcels of land, Town Forest (off Kimball Hill Road) and the so called Guertin Parcel (off Musquash Road). We have a 10-year forestry plan in place for the Town forest which, when combined with improvements to the property by Wal-Mart, will make for a delightful public recreation area. The Guertin parcel will one day rival the town forest as a place to hike, bird-watch etc. As a beginning of the long process of cleanup and trail-creation we have had the property surveyed to delineate the boundaries. The next step is a topographic survey which we hope to complete in 1996.

Other time consuming business involved the negotiation of a standard for Conservation Easements with members of the development community, providing input and review for the Nashua-Hudson Circumferential Highway and nominating areas for wetland mitigation and preservation in connection with the highway project.

BY: Richard K.M. Callahan, Chairman
Conservation Commission

DRAIN/SEWER DIVISION

This past year was again a very busy year for the Drain/Sewer Division.

The sewer project worked in conjunction with the sewer utility replacement priority list.

Power Street, project consisted of 325 feet of main line and seven house services.

Nottingham Street, project consisted of 587 feet of mainline with nine house service.

Oakwood Street, project consisted of 440 feet of main line with eight houses service.

This department is also responsible for the inspection of all new and renewed commercial and residential sewer services.

The two employees that operate and maintain the Vac-Con truck also maintain the four pump stations and the Flume building throughout the year. The Vac-Con truck cleans approximately one-third of the town's sewer system per year.

Three main sewer lines Newton Street, Hemlock Street and D Street were treated with a forming root control to clear lines of root which were causing flow and maintenance problems.

This year approximately 2000 feet of old sewer line were video taped for maintenance records.

Routine maintenance of sewer covers, manholes and house services is on going throughout the year.

Drainage projects this year included:

Installation of pipe and three catch basin on Robinson Road at Old Derry Road to correct shoulder wash out and icing in the winter months.

Meadowlark Drive at intersection of Derry Road two catch basins and 100 feet of 12" culvert pipe were installed to eliminate a water problem.

Hickory Street and Juniper Street one catch basin and 30 feet of 12" pipe installed to help eliminated water and icing on roadway.

Flagstone Drive two catch basins and approximately sixty feet of 12"galvanized pipe was replace due to corrosion.

The Vac-Con truck also cleans approximately one third of the town's drainage system.

This year the on going maintenance of manholes, catch basin(s) and swales, plus snow fighting has kept this department busy.

Page 2

In closing a very big thank to the Street Division for all there help and support throughout the year .

Respectfully submitted,

Jess Forrence, Acting Foreman Drain/Sewer Division

JF/pmz

-----ENGINEERING DIVISION-----

The purpose of this report is to outline the broad responsibilities of the Engineering Division, and list the major projects in progress and/or completed.

The function of the Engineering Division is to manage two broad categories of activities. First, to provide technical support to the Town's governing bodies. These bodies include the Planning Board, Sewer Utility Committee, Conservation Commission, Zoning Board of Adjustment, etc. The second is the review and inspection of development projects.

The status of major projects and programs are as follows:
(Please note this list is not all inclusive.)

1. INDUSTRIAL DISCHARGE PROGRAM. This program monitors all sanitary sewer discharge, excluding residential waste, into the Town sewer distribution system. This program is mandated by the Environmental Protection Agency. All discharge permits are issued and monitoring continues.
2. RANGERS DRIVE PUMP STATION. Reconstruction of an existing private pump station to Town and State standards. Completed Spring 1995.
3. BRIDLE BRIDGE ROAD BRIDGE REPLACEMENT. The replacement of a worn out bridge. Completed Summer 1995.
4. Cross Street, Winn Avenue, Winnhaven Drive Sewer Reconstruction. This project consists of replacing approximately 2,300 linear feet of old sanitary sewer pipe. Estimated completion time, Fall 1995.
5. Clark Street and Cross Country Sewer Rehabilitation. This project consists of rehabilitating approximately 1200 linear feet of old sanitary sewer pipe. Estimated completion time, Fall 1995.

6. Lowell Road (Rte 3A) and Executive Drive Intersection Improvements. This project consists of analyzing and redesigning this intersection to improve vehicle safety and traffic patterns. Estimated completion time, Fall 1995.

This division is currently managing for the Town approximately \$2,396,000.00 in performance securities relating to residential and commercial developments. This is an increase of about 54% over last year.

Special thanks to Carla Anger who worked for the Town for over 17 years. Her dedication to the Town will be missed.

Respectfully submitted,

Michael Gospodarek
Town Engineer

FINANCE DEPARTMENT REPORT

Finance effects every aspect of Town Government. The Finance Director is staff to the following committees: Municipal Budget Committee, Board of Selectmen for finance issues and budget, Capital Improvement Committee, Data Processing Committee and attends necessary Board of Selectmen Meetings.

ACCOUNTING

1. The Town Accountant Scott Smith, a Hudson resident, has responsibility for the General Ledger of the Town-"The Books" in local jargon. We can look at a report and know, A. How much cash does the Town of Hudson have available. B. How is the Town of Hudson doing with its "Taxes Receivable". C. Are the bills paid, to whom, and why. Quarterly financial statements are created for both the Town's General Fund and the Sewer Department.

The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees. The last "Management Report" issued by the professional outside auditors, "Plodzick and Sanderson" offered support and recognition for a job well done, rather than the constructive criticism of the past.

The Finance Department continues to strive to meet the state and federal standards required to receive the certification that will impact positively on the bond rating of the town. Our bond rating has remained a secure A-1 rating.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which the Senior Accounting Clerk Myrna Reynolds, a Hudson resident, has responsibility. We certainly understand the care to be taken with the Town's Tax Dollars, it is a serious matter of "Public Trust" and the Senior Accounting Clerk performs this duty with care and dedication for all Town expenditures. The new systems have many checks and balances that are followed diligently. This position is also responsible for the transactions that create and maintain the Town's payroll system.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Ambulance Fees, Industrial Pretreatment, Police Outside Detail, etc., and all other Administrative tasks, are handled by an extremely capable Accounting Staff Person Juanita Flahive, a Hudson resident.

DATA PROCESSING

4. The Data Processing Department is right now in the period of change. We have done an excellent job of computerizing all of the Financial Transactions, Purchase Orders Systems, and Payroll Systems of the Town, along with installing a complete record keeping system in the Police Department. We now must evaluate the skills needed in this department. At present there are two consultant positions, one full time and one part time keeping the Towns computer systems running and in good shape.

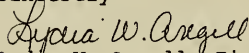
The Town Clerk/Tax Collector has completely computerized functions, Taxes, Motor Vehicles, Abatements, Cash Receipts. Voter Registration and Dog Licenses and Mail-In Motor Vehicle Registration.

The Budget has been computerized and there are exciting processes we have installed that coordinate line item monitoring and purchase order generation with the budget

Everything financial and all record keeping and statistical functions are affected by computerization. There are 69 terminals, 26 personal computers, 9 laptops, along with printers, the main terminal and its companion computer equipment within Town Hall. The Data Processing Department will be busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Sincerely


Lydia W. Angell, Finance Director

Hudson Fire Department
1995 Annual Report

After waiting almost 18 months, the Fire Department took delivery of our new, 105 ft. Aerial ladder truck approved for purchase at the 1993 meeting. This truck, housed at the Central Station on Library St. will be used at building fires and rescues where vertical and horizontal reach are a problem. Upon delivery, the truck manufacturer provided factory training in operation and maintenance of the truck. The total cost for this project was \$395,000 and it is anticipated that it will last 25 years.

Another significant event that occurred during the year was the implementation of Enhanced-911 emergency telephone service. Placed into service on July 5th, residents can now summon emergency Fire, Medical and Police services by simply dialing 9-1-1. 911 calls are answered at the PSAP (Public Safety Answering Point) in Concord and routed to the appropriate Town agency. Prior to implementation of E911, each and every phone number and the associated address had to be verified to ensure all information was correct. As the department assigned the responsibility for this task, two Fire Department employees, Patricia Laine and Inspector Steve Dube spent several hundred hours verifying and correcting information. During the process, it was discovered that two trailer parks within the Town required re-numbering and renaming of some streets to prevent confusion. I would like to pass on my appreciation to the residents of these parks for their cooperation during this process.

Work on the Department's Incident Command Trailer was completed by Department personnel and the trailer was placed into service during several large incidents with great results. In May, the Department was called to a 25 acre brush fire off Gowing Road. The trailer served as the command post for the coordination of the fire attack which involved ten neighboring communities. We are currently in the process of updating hazardous material information in the trailer's computer that will be used in the event of an incident. Call Firefighters Ray Parker and Ed Shiebler have put in countless hours of their time working on the trailer and loading data into the computer.

The Department was fortunate to receive two large donations of equipment this past year. The Hudson Firefighter's Relief Association donated an outboard motor for the Dive Team's boat valued at \$6,000.00. A trailer designed to store and transport the Dive Team's equipment valued at \$3500.00 was donated in the memory of Benjamin Wright by his family, Wayne, Lorraine and their daughter Tammy. The Fire Department is extremely grateful for these donations.

Several Department employees, under the direction of Firefighter Dave Morin created a Firefighters memorial in front of the Central Fire Station to recognize those who have served the Department and their community. I would like to recognize the following people and organizations for their work and/or their donation of supplies or equipment: Rob and Steve Buxton - masonry work, Hudson Monument for the donation of a stone, Hudson True Value Hardware - lighting equipment, Hudson Firefighter's Relief Association and the Professional Firefighter's of Hudson - Statue and flowers, Lloyd Gordon - Roto tilling, Dave Morin - Edging and bark mulch, Rodney Towne, Steve Gannon, Todd Hansen, Joe Mitchell, Elisa Benton, Dave Morin - Site preparation and planting. Their work creates a fitting memorial for the Firefighters who have served this community.

Of historical significance, Firefighter George Roy celebrated his 20th. anniversary as a full time firefighter for the Town of Hudson. George was one of four full time firefighters hired in 1975 when the decision was made that the department should have full time employees. Prior to his full time service, George served as a call firefighter and was a veteran of the Viet Nam War. Captain Roger Spooner has also completed 20 years of service and is retiring at the rank of Captain. The department is proud of their service.

As identified in Town Reports and Budget presentations of previous years, the Fire Department is in need of additional full time staffing to keep up with the demands for service. Over the past decade, requests for service have increased just over 6% each year (average) while the on-duty staffing of 5 firefighters per shift has remained the same. Many times each week, we experience multiple, simultaneous requests for service which quickly depletes available staff. During these times, we have to rely on call back of off duty and call personnel and mutual aid which results in a delayed response in additional dispatched apparatus. Several times this past year, the department was called to reported house fires where upon arrival they were met with heavy fire conditions. During two of these incidents, firefighters received injuries which can be related directly to an inadequate number of firefighters on the scene to safely conduct firefighting operations. This problem can only be corrected by hiring additional personnel so that an adequate number of personnel will be available to meet the demands for service. Firefighting is an inherently dangerous profession but should not be made more dangerous by a lack of staffing.

I would like to thank Selectman E. Lorraine Madison, Fire Department Liaison, the Board of Selectmen and Paul Sharon, Town Administrator and fellow Department Heads for their support throughout the year.

In closing, I am proud to say that our department continues to be considered progressive by our peers in the fire service. Many of our members have taken on added responsibilities and have sought out additional training on their own. I would like to thank the members of the Hudson Fire Department and their families for their continued support. I ask a lot of them on your behalf and hope you are satisfied with the service we provide. Our goal is to provide the best service possible. Please feel free to tour the stations and meet your firefighters.

Sincerely,

Brian L. Mason

Brian L. Mason
Fire Chief

**HUDSON FIRE DEPARTMENT
94 - 95 ACTIVITY REPORT**

	94/95	93/94	92/93
AMBULANCE CALLS - Total	1302	1209	1190
Motor Vehicle Accidents	99	220	229
Emergency Medical Calls	754	746	718
Mutual Aid	29	37	33
Refused Transportation	329	137	118
Non-emergency Transport	91	69	92
 FIRE INCIDENTS - Total	 934	 923	 949
Haz-Mat Incidents	55	179	54
Brush/Grass Fires	42	22	30
Vehicle Fires	24	35	20
Structure Fires	33	32	31
Mutual Aid	41	60	55
Other (not classified)	739	595	759
 TOTAL HUDSON INCIDENTS	 2236	 2132	 2139
 LITCHFIELD DISPATCHES			
Litchfield Dispatches	231	218	172
 FIRE PREVENTION/INSPECTION ACTIVITIES			
Plans Reviewed	164	145	159
Occupancy Inspections	34	8	21
Permits	147	125	153
Fire Prevention Inspections	176	137	104
Code Compliance Inspections	104	58	57
Consults	93	69	60
Public Education	70	73	75
Investigations	50	31	28
Meetings	6	5	8
Other	133	72	66
 TOTAL PREVENTION ACTIVITIES	 977	 723	 731

Hudson Heritage Trail Committee
Annual Report: 1994-95

During the 1994-1995 fiscal year the Hudson Heritage Trail Committee worked on two sections of the trail and began planning for a third segment. To accomplish this work, the committee worked with many volunteers from the community.

In the summer of 1994, the committee began working on the Hamblett-Nash Trail on the Musquash Conservation Land. We worked with Rob Burns, Planning Intern, to select a route for the trail, using the existing trails wherever possible and connecting them with new segments. In the fall, we began to clear the new sections of trail and do some cleanup work on existing sections. We worked with student volunteers from Alvirne High School's forestry and science classes. With the nice fall weather, we were able to complete about one third of the trail work. We continued the project in the spring of 1995, but spent most of this time doing maintenance on the existing trail, including installing several erosion control measures. We hope to finish the trail construction by early fall and officially open the trail at that time.

In the spring of 1995, we recruited volunteers from the Cub Scouts of Pack 21 in Hudson to help us do light maintenance work on the trail through Merrill Park and along the Merrimack River near the twin bridges. The Cub Scouts agreed to do an annual cleanup along the trail, but we are still looking for a group to do the heavier maintenance such as brush clearing and tree removal. We hope to get a commitment before the planned opening of this trail in 1996, in conjunction with Hudson's sesquicentennial celebration.

In the spring of 1995, we also began planning the next section of the Heritage Trail, a segment along the Merrimack River in the Sagamore Industrial Park. We wrote letters to all the businesses along the river, seeking cooperation in the project. We hope to recruit volunteers from these businesses to do some of the trail work. Our plans are to meet with a representative from each company this winter and to begin work on the trail in the spring of 1996.



Hudson Library
Board of Trustees
Hills Memorial Library
1995 Annual Report

Building

With the completion of the new lift/entrance at the back of the library, every level of the library is now accessible either by lift or ramp. We meet the spirit of the law if not the letter of the law (ADA).

Though Hudson has a population of approximately 21,000, we have seating for 21 people including the Children's Room, Reference Room and Annex II. We are at 25% of the size recommended for a public library of a town of our population. Finding a site for a library expansion is a goal of this Board of Trustees.

Staff

Laurel Kampe, Circulation Librarian has completed her Master of Library Science degree from the University of Rhode Island. Jane Pfarner, Technical Services Librarian, has moved and Gary Corbett has replaced Kristine Girouard as our Systems Operator. Elizabeth Miller has joined the Children's Room staff. Training continues to be important as new staff learn new software in order to provide better service.

One of the goals of this Board is to update the library by-laws and policies. This is a time-consuming and on-going task. The staff is updating the appropriate procedures and manuals to keep up with the Board.

Donations

Thanks are in order to corporate and individual donors. The Alvirne Key Club donated stuffed animals to the Children's Room, Lockheed Sanders donated a microfiche reader-printer, Alexanders Shop and Save, Sam's Club, the First Church of Christ, Scientist and Franklin Pierce Law Center Inventors Assistance Program donated books. Special thanks to Barry Smirglia who donated the video drop and to the family and friends of Freeman Ross Holt who made donations to the library in his memory.

Use

Circulation has jumped by 14.7% and in-house use has grown another 5% with over 2,500 people attending library sponsored programs. Our commitment to adult and family programming continues with monthly book discussion groups being the newest item added to our list of regular programming.

Financial Data

Money from other than gross budgeted items include:

Money raised from small equipment (copiers, fax, and printers) totaling \$1898.55.

The Building Fund balance is \$6,114.57.

The balance of the Charles Zylonis Trust is \$25,874.25 (may only be spent on Lithuanian books).

Alice H. Jones, Chairman

Carol Linscott

Daniel Hodge

Mary Jane Ames

Robert Dufault

Lisa A. Riley

HILLS MEMORIAL LIBRARY
ANNUAL STATISTICS FY'95

	ADULT	CHILDREN	BKMOBILE	TOTAL
Materials Added	2,565	1,242	1,129	4,936
Collection Totals				
Books	36,014	18,351	3,174	57,539
Magazine Titles	156	41		477
	(300 on microform & CD-ROM)			
Newspaper Titles	19			18
Records/CDs	354	107		461
Videos	1,093			1,093
Books on Tape	357	179	3	539
Total Materials Owned				59,632
Collection Usage				
Books Loaned	47,087	37,313	6,394	90,794
Books used in Library				73,988
Magazines	5,495	675	31	6,201
Records/CDs	1,085	454		1,539
Books on Cassettes	3,222	1,100	24	4,346
Videos	6,113		34	6,147
Museum Passes	524			524
Total Materials Circulated				109,551
Total Material Usage				183,539
Interlibrary Loans				
Requests filled for Hudson Readers		365		
Loaned to Other Libraries		209		
Registered Borrowers				
New this year	1,602			
Total (June 31, 1995)	15,601			

1995 ANNUAL REPORT

NASHUA REGIONAL PLANNING COMMISSION

Among our most important local projects of 1995 involved working with the Hudson Planning Board on completing a comprehensive update of the Hudson Master Plan. Our staff also worked with the town in modifying an improvement proposed along Route 3A/Lowell Road in the State's Ten Year Transportation Improvement Program, and we assisted the Hudson public works staff in implementing RSMS pavement management software.

The following is a brief summary of our other notable accomplishments of 1995:

Merrimack River

We continued our participation in the Merrimack River Initiative, a joint undertaking involving local, regional state representatives from both New Hampshire and Massachusetts as well as federal agency participation in an effort to improve resource protection results throughout the river's two state watershed. Among its projects for 1995 were a study of river flow levels, an inventory of natural resources and the establishment of a volunteer water quality monitoring network.

Planning Board Training

In addition to another evening workshop aimed at the needs of our local planning board members but open to all interested parties in the region -- in 1995 we held a very well attended session on reading and interpreting a site plan -- we also produced our fourth planning board training video on local sign management and made copies available for circulation.

Regional Bicycle and Pedestrian Plan

As a key element of our long range transportation planning effort, we completed and published a regional plan for bicycle and pedestrian improvements. The document's purpose is to encourage non motorized travel not just for recreational purposes but also for commuting to work and for personal errands. The plan also recommends strategies for local compliance with the Americans with Disabilities Act.

Data Services

With the arrival of additional U.S. Census information, and in our role as a Regional Data Center for the Bureau of the Census, we responded to a broad spectrum of information requests. In addition, we distributed copies of our revised Regional Data Profile as well as numerous data briefs.

Regional Economic Development

NRPC continued to provide staff support to the Greater Nashua Center for Economic Development. Among its accomplishments in 1995 was the establishment of a revolving loan fund to assist local small businesses in obtaining much needed start up and expansion financing and the operation of a fully supported incubator facility in Indian Head Plaza for growing new businesses.

Household Hazardous Waste Collection

In conjunction with the Solid Waste Management District, our staff conducted another successful collection event open to all communities in the Solid Waste District including Hudson. Of particular note, we completed work with the N.H. Department of Environmental Services and the City of Nashua on the establishment of the state's first permanent facility for the regular collection of household hazardous wastes to serve all of our communities expected to be fully operational in 1996.

Regional Transportation Planning

In consultation with our constituent communities and with input from the public, we prepared a Regional Transportation Plan and Improvement Program for state's the next biennial cycle. Staff also conducted a review of a proposed development in Londonderry that could have impact on Hudson, and we analyzed the proposed Ridgewood Site Plan for its potential traffic generation within the town.

Traffic Count Program

With automatic counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet the needs of both public agencies and private businesses. Peak hour turning movement counts were also conducted at over 40 locations, trend analyses were done for all locations where multiyear counts were available and a summary report was produced.

Major Transportation Projects

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening and the Circumferential Highway. NRPC also contributed to the development of a number of alternative transportation projects for pedestrians, bicyclists and transit riders through the Congestion Mitigation/Air Quality and Transportation Enhancements programs.

Commuter Survey and Newsletter

With the cooperation of the region's major employers, we administered a survey of both management and employees to inventory existing commuter assistance programs and to determine interest in establishing new ones. We also published our quarterly newsletter on transportation alternatives distributed to employers, municipalities and institutions.

Flood Plain Management

In conjunction with the N.H. Office of Emergency Management, we provided assistance to a number of communities like Hudson participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

I want to close by adding a note of thanks and recognition to our Commissioners from Hudson: Selectman Lorraine Madison, Len Smith, Joe Wozniak, Robert Johnson, Brad Kirby, and Bob Soucy; and by expressing my gratitude for the cooperation and support that we have received from all of Hudson's town officials.

Respectfully submitted,

Don E. Zizzi
Executive Director

cc: Lorraine Madison Robert Johnson
Len Smith Brad Kirby
Joe Wozniak Bob Soucy

**PLANNING BOARD
ANNUAL REPORT 1994-95**

During the 1994-95 year, the Planning Board experienced much activity. While plan reviews kept the Board busy, time was also taken to improve upon the Town's land use review tools. The Board also saw change to its membership. Some Planning Board members also attended seminar sessions and law lectures.

I would like to thank two members of the Planning Board who resigned during the 1994-95 time frame. These two former Planning Board members are William Stetzler and Robert Soucy. Bill Stetzler had served as the Chairman of the Capital Improvements Program (CIP) Committee for two years. Bill was a member of the Planning Board for three years. Robert Soucy served as a member of the Planning Board for two years. Bob was the Planning Board Chairman for nearly two years and is my predecessor.

Toward the end of 1994 and beginning in 1995, the Board worked on Zoning Ordinance revision items. During the 1994-95 period, the Planning Board worked on its Rules of Procedure, the Master Plan Update, and on several changes to the Subdivision and Site Plan Regulations.

One area of concern to the Planning Board is the transportation network in the town. In this regard, the Board is concerned with the planning for the Circumferential Highway project.

Two of the Planning Board's projects this past year included a Geographic Information System (GIS) Needs Assessment/Implementation and an Impact Fee Needs Study/System Design. With impact fees, the Board was interested in studying fees with regard to public school facilities; public library facilities; and public recreation facilities, not including public open space.

The election of officers in March 1995 resulted as follows:

Chairman:	Leonard A. Smith
Vice-Chairman:	Kathleen Brown
Secretary:	James Gallagher

The remaining Planning Board:

George Hall, Member
Donald White, Member
Richard Patterson, Member
Rhona Charbonneau, Selectman
Suellen Seabury, Alternate
Walter Mansur, Alternate
Sean McGrail, Alternate

Planning Board
1994-95 Annual Report
Page 2

I also want to express my appreciation to the town employees that assisted the Planning Board:

Mike Reynolds, AICP, Town Planner
Cynthia May, Associate Planner
Pam Lavoie, Planning Department Secretary
Mike Gospodarek, Town Engineer
Betty Holt, Engineering Secretary

Thank you as well to:

John Ratigan, Esq.
Ann and Brad Seabury of the Hudson Minutemen

Respectfully submitted,

Leonard A. Smith
Planning Board Chairman

October 25, 1995

PLANNING DEPARTMENT
1994 - 1995 ANNUAL REPORT

The Planning Department manages both current and long-range municipal planning, provides professional assistance to the Planning Board and other Town departments, and is a resource base for the Town's economic and community development. This report highlights the Planning Department's activities of the last year.

The Town Planner's office has been operational for eight (8) years, effective September 14, 1995. The Town Planner reports to the Town Administrator and the Board of Selectmen.

The Town of Hudson, New Hampshire continued to grow with business and residential development. The Town placed a corridor studies update and new impact fee system design in use. The Town hired a consultant to prepare a Geographic Information System (GIS) needs assessment and to provide implementation services.

A Comprehensive Revision to the Wetlands Conservation District Zoning Ordinance was approved by voters in March 1995. There were also other proposed changes to the Zoning Ordinance text that were approved by voters in March 1995.

The year in review shows continued work on the Master Plan Update, work on the Capital Improvement Program Annual Element, a look at an expanded impact fee system, land use regulations revisions, recreational parks planning, transportation planning, and economic development.

Current Planning

Last years's annual report presented current planning data for the time period October 14, 1993 to October 12, 1994. Planning Board review to October 11, 1995 is outlined here.

Subdivisions	approved:	17
	denied:	4
	withdrawn:	2
	revoked:	0
	extended:	0
Site Plans	approved:	15
	denied:	1
	withdrawn:	2
	revoked:	0
	extended:	0
	Total:	41

Plans awaiting review. The number of plans awaiting Planning Board review was fifteen (15) as of October 13, 1995. Plans awaiting review in October 1994 numbered twelve (12). In October 1993 there

were nine (9) plans awaiting review. There were fifty-five (55) plans awaiting review seven (7) years ago.

One of the plans going through the review process (the plan is still in review as of October 13, 1995) is a four hundred (400) residential unit site plan. Plan review activity increased this past year.

Long-Range Planning

Capital Improvements Program

The Capital Improvements Program is a planning tool document which has as its foundation the Master Plan. With the Master Plan as its base, the Capital Improvements Program presents an expenditure plan over a six (6) year period. The six year expenditure plan is revised annually with a document called an "element".

The Capital Improvements Program (CIP) Committee completed their work, the Town of Hudson Capital Improvements Program Fiscal Year 1996 Element for presentation to the Planning Board on October 26, 1994. The Planning Board approved the document that same day.

CIP Committee membership in 1994 is presented here.

William Stetzler, Chairman
Paul Inderbitzen
James Gallagher
Donald White
E. Lorraine Madison
John Beike
James Sullivan

Town personnel working with the CIP Committee included Town Planner Michael Reynolds and Finance Director Lydia Angell.

Zoning Ordinance Revision

A proposed Wetland Conservation District Ordinance was approved by voters on March 14, 1995. In addition, there were thirteen (13) other proposed Zoning Ordinance amendments that were approved by voters. There was one proposed amendment (to limit the number of garage sales) that failed.

Zoning Ordinance Changes by Petition

Hudson citizens brought forth two (2) separate petition requests to amend the Official Zoning Map. Both petitions, to re-zone property, failed on March 14, 1995. A citizen petition to amend the zoning ordinance, concerning accessory living units/in-law apartments, was approved by voters on March 14, 1995.

Land Use Regulations

The Planning Board worked on several changes to the Subdivision and Site Plan Regulations. There were several changes that were approved by the Planning Board in 1995.

Master Plan Update

The Planning Board continued its work on the comprehensive update of the Town's Master Plan this past year. The Nashua Regional Planning Commission is providing assistance to the Town. The work is still in progress.

Unicorn Park

The Planning Department prepared a draft Unicorn "land use plan". This draft plan was presented to the Planning Board in order for the staff to receive input. That presentation took place on March 29, 1995. The land use plan will be presented at a Board of Selectmen's meeting.

Community Development

Musquash Conservation Land

The general public has made use of the Musquash Conservation Land trail map brochure. The Hudson Conservation Commission's Heritage Trail Committee and Alvirne High School worked on improving the trail system at the Musquash Conservation Land.

A ceremony, to recognize the efforts of those who helped improve the trail, and a trail walk took place on October 14, 1995. Chairman of the Board of Selectmen Ann Seabury addressed a large audience and presented certificates of appreciation. Mark Nash led several hikers on short and long walking tours. The tours combined took approximately three hours.

State of New Hampshire Land and Water Conservation Fund

On October 13, 1994, formal notice of approval was received by the Town for National Park service grant monies (Land and Water Conservation Fund) to improve Merrifield Park. The Town Planner had written a grant application in October 1993, seeking \$16,559. The proposed improvements include a tot lot, picnic tables, benches, waste receptacles, signage, historic markers, a horse shoe pit, site work and clean-up. The Project Period, as stated in the Project Agreement, is from September 22, 1994 to December 31, 1996.

Corridor Studies Update & Impact Fee System Design

The Update of Corridor Studies for Route 3A, Route 102, and Route 111; and Impact Fee System Design, November 1994, prepared for the Town of Hudson, New Hampshire by Vanasse Hangen Brustlin, Inc.

This corridor studies update and impact fee system design was accepted by the Planning Board on December 15, 1994.

ISTEA (Intermodal Surface Transportation Efficiency Act) Enhancement Funds for the Alvirne/Route 102 Project

As stated in last year's Annual Report, the Town Planner wrote an application for ISTEA transportation enhancement funds for sidewalks, bikelanes, signs, and a pedestrian signal/crosswalk at Alvirne High School and Route 102. The bikelanes and sidewalks are to be located on both sides of Route 102, between Evergreen Drive and Old Derry Road. The Alvirne/Route 102 project is estimated at a cost of \$420,000. In June 1994, the Town Planner learned that the funding for the project was approved. Enhancement funds will pay for eighty (80) percent of the project cost. The application sought \$336,000. The project will be included in the Fiscal Year 1997 New Hampshire Statewide Transportation Improvement Program.

Economic Development

In February 1995, The Town of Hudson, NH applied for a Community Development Block Grant (CDBG), Economic Development Category, to assist SignMax America to establish a new facility in the town. The Town hired a grant writer (Jack McEnany) to prepare the application. The Town of Hudson's CDBG application received Governor and Council approval on June 23, 1995. The Town of Hudson went through a Request For Proposals (RFP) process to hire a Grant Administrator. Donna Kerwin Lane, CDBG consultant, was selected by the Board of Selectmen as the Grant Administrator to manage the grant.

Hudson Economic Development Corporation

The first meeting of the Hudson Economic Development Corporation (HEDCorp.) took place on December 10, 1992. There are ten (10) Board of Director seats and one (1) Alternate Board of Director seat. The corporation was formed pursuant to Title XXVII Corporations, Associations, and Proprietors of Common Lands, Chapter 292 (Voluntary Corporations and Associations) of the Revised Statutes Annotated of the State of New Hampshire.

HEDCorp. held an "open meeting" on February 13, 1995 at the Alvirne High School Checkers Restaurant. HEDCorp. held a meeting on April 3, 1995 to discuss the start-up of a "business visitation" program.

Agency Fees

The Town Planner met with the Board of Selectmen on December 13, 1994 concerning the need for an Agency Fee Clerk. The Town Planner proposed that the Agency Fee Clerk position be funded as part of the Fiscal Year 1996 budget. This proposal was not approved.

The Town of Hudson, New Hampshire had an Agency Fee Clerk position for nearly two (2) years (until September 9, 1992). The Agency Fee Clerk was responsible for research, account analysis, and management and collection of agency accounts.

Accounts include traffic impact funds, Cost Allocation Procedure amounts, surety requirements (performance and maintenance), and consultant or in-house engineering review and inspection fee escrow accounts. Alternatives to the placement of these responsibilities still need consideration.

Geographic Information System (GIS)

The Town of Hudson New Hampshire went through a Request for Proposal (RFP) process to select a consultant to conduct a GIS needs assessment and to prepare implementation guidelines. The Town hired the firm of Camp Dresser & McKee Inc. to do this work.

Expanded Impact Fee System Possibility

The Town of Hudson, New Hampshire went through a Request for Proposal (RFP) process to select a consultant to conduct a needs study and impact fee system design for 1. public school facilities, 2. public library facilities, and 3. public recreation facilities, not including public open space. The Town hired Bruce C. Mayberry, Planning Consultant to undertake this project.

Other Comments

Memorial Middle School Partnership with Planners

Town Planner Mike Reynolds and Associate Planner Cynthia May assisted the Hudson Memorial School with the school's planning and work on improving Merrifield Park. The Memorial School was successful with an application for "New Hampshire Learn and Serve America K - 12 School Based Programs" funding to improve the Merrifield Park site. The efforts and improvements New Hampshire Learn and Serve America funding will be separate from efforts and improvements resulting from federal Land and Water Conservation Fund assistance.

Mike Reynolds continued to serve as "New Hampshire Director" for the Northern New England Chapter of the American Planning Association. Mike Reynolds also worked on a committee to plan "The 1995 Northeast Conference for the Region's Planners".

Planning Staff

Cynthia May, Associate Planner, reviews subdivision and site plan application sets. She is responsible for current planning.

She coordinates interdepartmental plan review, to include the routing of plans to Engineering, Zoning, Assessing, Fire, and Police Departments. The Associate Planner attends Subdivision/Site Plan Review Committee and regular Planning Board meetings. Cynthia coordinates all of the necessary details for final plan approval and county registry recording. Cynthia reviews building permit and occupancy requests. She assists the Town Planner with special projects. Cynthia May became Associate Planner on December 14, 1994.

Brian McMaster, Associate Planner, resigned effective November 4, 1994.

Pamela Lavoie, Planning Board Secretary, is responsible for assisting the Town Planner in Planning Board meeting preparation, and following through on the many details which follow Planning Board action. Pam assembles packets for members of the Planning Board, Capital Improvements Program Committee, and the Hudson Economic Development Corporation. Pam posts agendas, mails abutter/property owner notices, and provides secretarial assistance for all areas of Town Planning.

I take the opportunity of this annual report to express my sincere appreciation for all of the excellent work and attention to detail by the members of my staff. I also extend a thank you to all Town Departments, civic organizations, and individuals that assisted Planning during the last year.

Respectfully submitted,

Michael H. Reynolds, AICP
Town Planner

October 14, 1995

Hudson Police Department

Annual Report 1994/1995

This past year the police department met two (2) of its goals and objectives; the construction of a new police facility and the implementation of Phase I of the re-organizational plan. In June 1995, the police department moved into its new Headquarters and showcased it to the public in August. The State-of-the-Art facility and possibly the best in the State, will serve the Town for the next 15-20 years. Through the combined experience and knowledge of Kaestle-Boos Architects, Jewett Construction and Town Officials, the 14,000 square foot facility became a reality.

With the support and cooperation of the Board of Selectmen, the police department implemented Phase I of the re-organizational plan. The plan which was initially recommended to the Town Council in 1987, was implemented with the promotions of three officers to the rank of Lieutenant. Phase II will be submitted in the Fiscal 1996/97 Budget.

The Hudson Police Department continues to be a progressive Law Enforcement agency committed to protecting and serving the citizens of Hudson, New Hampshire. Through dedicated personnel and support from our community, the Hudson Police Department remains adaptable and innovative so that "as partners" we can make Hudson a safe place to live.

As partners with the community, the police department has implemented community-based policing and proactive crime fighting initiatives. We are committed to providing our adolescents with positive role models, direction and guidance. Programs such as D.A.R.E. (Drug Abuse Resistance Education), C.H.I.P.S. (Children of Hudson Interacting with Police Services), and the recently formed rock band, "JUSTICE" teach children the dangers of substance abuse and offer positive alternatives.

As the police department continues to serve the community, we ask for your support and advice/input. We look forward to initiating new programs such as those listed in our objectives.

1996/97 Department Goals

- To provide increased efficiency and enhanced service to the people of Hudson, utilizing State-of-the-Art automated systems, communications technology, and highly trained personnel.
- To continually evolve to address the needs of the Town.
- To continue to be at the fore-front of our profession.

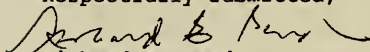
1996/97 Objectives

- Enhance community relations through programs such as: Citizen's Police Academy; Bike Patrol and Senior Citizen Contact Program.
- Expand D.A.R.E. to all schools in Hudson, both public and private.
- Begin the process of State Accreditation.
- Implement a Motorcycle Unit.
- To work in cooperation with the Board of Selectmen and the Police Union to address the issues of salaries and retention of employees.
- Complete Phase II of the department re-organization as recommended by past management studies.
- Expand the Support Services Division, which will enable the department to implement crime fighting programs.

In our pledge to law enforcement excellence and to the community we serve, the Department will continue to protect the citizens of Hudson and provide a better tomorrow.

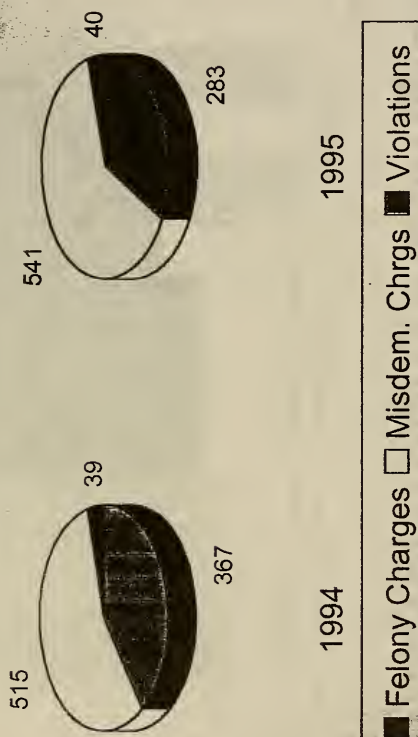
On behalf of the men and women of the Hudson Police Department I would like to thank the Board of Selectmen, Police Liaison Shawn Jasper, Town Administrator Paul Sharon, and fellow Town employees for their support.

Respectfully submitted,


Richard E. Gendron
Chief of Police

Summons Issued

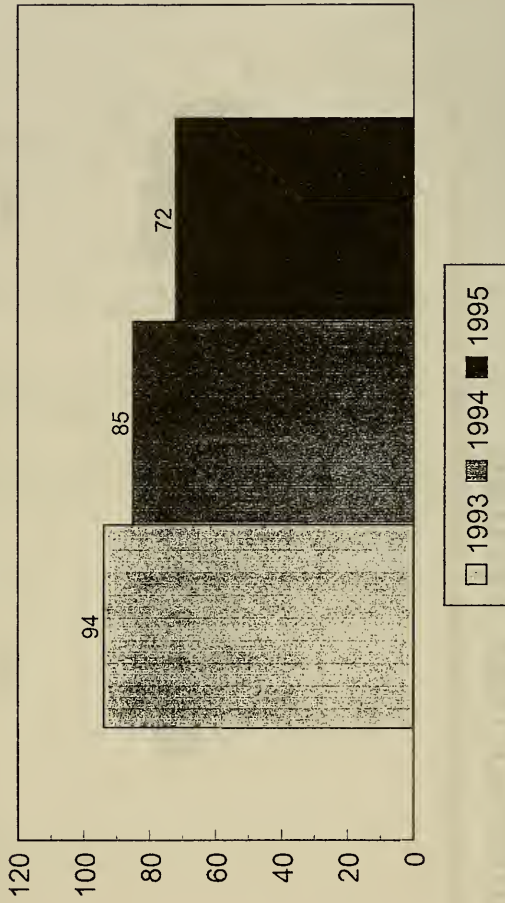
Adult Arrests Only



Source: Police Records Division

REG/lan

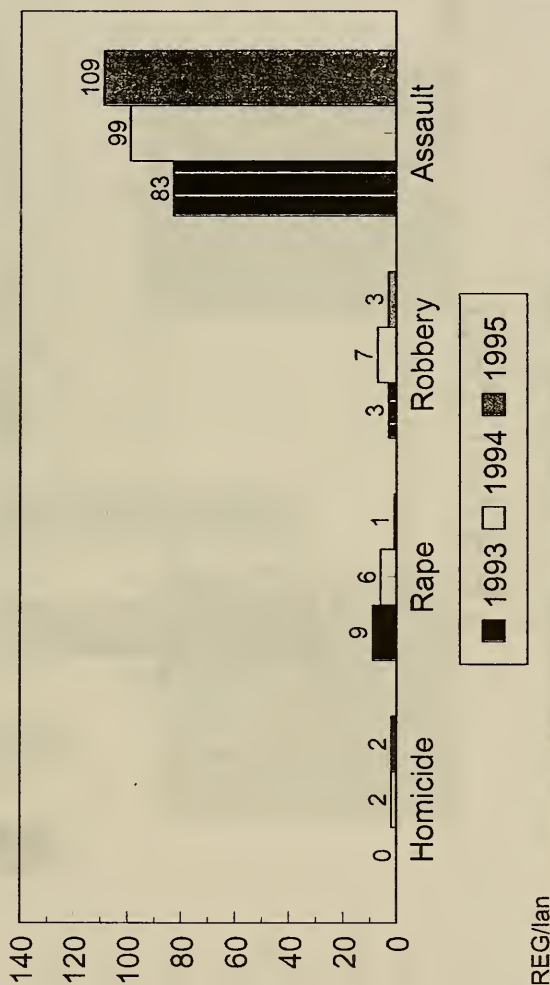
Juvenile Investigations: Runaways/Truant/Incorrigible



Source: HPD Records Division
REG/lan

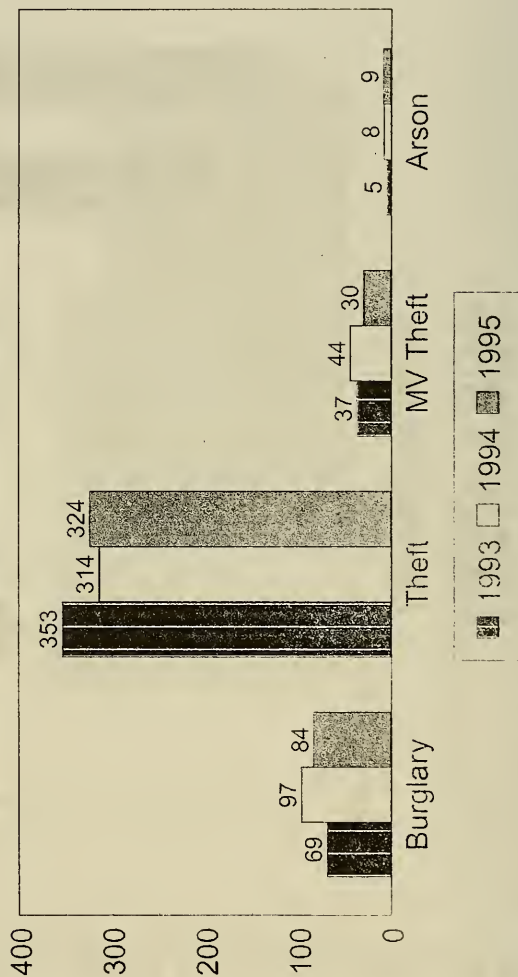
Hudson Major Crime 1993-1995

Against Persons



Hudson Major Crime 1993-1995

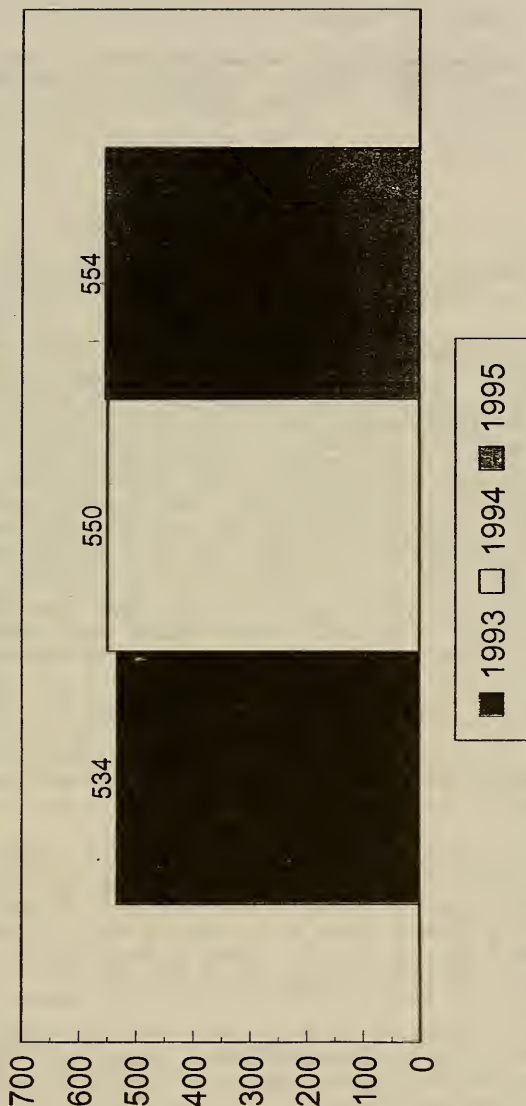
Against Property



Hudson Motor Vehicle Accidents



(State Reportable and Non-Reportable)



Source: Hudson Police Records Division
REG/lan



TOWN OF HUDSON

Recreation Department

Sherri L. Hamilton, Director

12 SCHOOL STREET HUDSON, NEW HAMPSHIRE 03051
(603) 880-1600



END OF YEAR REPORT
RECREATION DEPARTMENT

The Recreation Department for the Town of Hudson continues to provide recreation for residents of all ages throughout the year.

Our largest program continues to be our Summer Day Program where we had over 900 children registered for the summer of 1995. Operating from the end of June through the later part of August, children participated in rollerskating trips, cook out lunches and weekly field trips. We visited Robinson Pond, Pawtuckaway State Park with members of Fremont Recreation, George's Island in Boston Harbor, Greenfield State Park, New England Science Center and (our favorite) Canobie Lake Park. Daily games and contests were also huge hits with children this summer. Together with the staff, children played board games, did arts and crafts projects, created sand castles, played basketball, volleyball, soccer and dodgeball. We watched some children blow gigantic bubbles in the Bubble Gum Blowing Contest and we consoled some children when their egg broke when it was thrown off our roof during the Egg Drop Contest. We had several girls and boys participating in our weekly Cheerleading classes and our KnockOut Basketball contest. Several children also participated in Tennis Lessons this summer taking 1 hour daily lessons for two week sessions. All in all - children and staff had a great summer!

Robinson Pond opened for the summer season in late June 1995 and due to high E. coli bacteria counts in mid-July, had to close. Due to similar problems the previous summer, there were no plans for swimming lessons. Community Water Safety Lessons and Aqua-Aerobics classes that were planned for, also had to be cancelled.

The Fall Soccer Program continues to grow leaps and bounds each year. This past September, nearly 700 children participated in weekly practice and games. Games were held Saturday mornings at Alvirne High School fields. There were 20 teams in the Readiness through 2nd grade league, teams of girls grades 3 and 4, 8 teams of boys grades 3 and 4, 4 teams of girls grades 5 through 8 and 6 teams of boys grades 5 through 8. That's a lot of soccer players! People would stop by just to find out why there were so many cars in the school parking lot!

The Winter Basketball Program for the 1995-1996 season is just beginning to shape up. In the Winter League for grades 4 through 8, there are 54 teams that will begin games on November 4, 1995 and continue through February. Games are scheduled to be played at Memorial and Nottingham West Schools, while practices are held at H.O. Smith, Library Street, Memorial and Nottingham West Schools. The Instructional Basketball Program for 2nd and 3rd grade boys and girls is slated to begin their 10 week program on November 18, 1995 at Nottingham West School on Saturday mornings.

In the spring, the Recreation Department offers Baseball for boys ages 8 through 18 through our Babe Ruth Program. During the spring of 1995, 85 boys participated in this program playing games against teams from Attchfield, Windham and Tyngsborough, Massachusetts.

For adult residents, Hudson Recreation offers Mens' and Womens' Volleyball, Mens' Basketball (under 35 and 35 and over league) and Mens' and Womens' Softball. Not only do these programs help keep us moving and active during the spring and winter months, but they also offer a place to meet other residents of Hudson and some time to relax and have some fun. If you wish to participate in any of these activities, please call the Recreation Center for times and locations.

The Recreation Center continues to be used by various youth or recreation oriented groups as a meeting place. Boy Scouts, Girl Scouts and Brownies, Hudson Sno-Men, Merrimack Valley Bee Keepers, Hudson Youth Baseball, Hudson Girls Softball, Hudson Youth Travel Soccer, Hudson Uniorettes all use the building for meetings or registration nights.

To conclude this report, I would like to extend my deepest thanks to several people (I hope I don't forget anyone) who help the Recreation Department run so smoothly from season to season. First, to all of the Town Departments who help whenever they are needed, whether its an ambulance or a truck load of sand to fill a sandbox, its all greatly appreciated. To the Program Directors: Carol Carlone for doing Winter Basketball, Softball and Volleyball and coach certification classes, Ed Peterson for Instructional Basketball, Jim Dobens for Babe Ruth, Vivian Appler for being Waterfront Director at Robinson Pond and Lee Lavoie for all Soccer Program - without your help, all this would not have been accomplished. To all the Summer Staff - Douglas Appler, Keith Bowen, Danielle Brussey, Amy Caron, Patrick Fallon, Greg Farland, Kelly Griffus, my Hogan, Jennifer Hughes, Ryan Kelley, Heather Locke, Steve Lovejoy, Joshua Luszcz, Kevin McGivern, Leigh McPhee, Bill Merchant, Michelle Morin, Rudy Palleschi, Aaron Pied, Amy Prokop, Kerri Ramaska, Jamie Reckis, Sherry Kelton, Jackie Smith, Joe Tardif, Amy Taylor, Cheryl Tucker, and Jason Laughn - THANK YOU VERY MUCH! And to the coaches and parents who support our program, thank you for all the time you so graciously give for the children.

Finally to Reggie Provencal, who keeps all of our fields, parks, buildings and courts beautifully maintained, thank you for your dedication and ingenuity.

Respectfully submitted,

Herri L. Hamilton
Recreation Director

Recreation Committee Members

Alph Carpentiere - Chairperson
Jane Ellen Payne
Dick Harvey

James Joy
Michael Regan
Marnie Schubert

STREET ACCEPTANCES

The following streets were accepted by the Board of Selectmen at their meeting on February 14, 1995:

Jessica Lane
Nathaniel Drive
Pulpit Circle

STREET DIVISION

1995 was again a very busy and productive year for the Street Division. A long time employee was lost to our department this year. Chester Libby retired in May of this year. Chet was loyal, dedicated and well liked employee who will be missed by his co-workers and residents alike.

This years Townwide Paving Program was completed on schedule and within budget. Over 11,100 tons of asphalt was placed. Paving work was completed on Park Ave., Constitution Dr., Clement Rd., Robinson Rd., Gibson Rd., Timothy Ln., Jeanne St., Bush Hill Rd., Holly Ln., Belknap Rd., Jackson Dr., Monroe Dr., Watts Cir., Washington St., Jefferson Dr., and Madison Dr. We were also able to complete full depth reconstruction of the aprons at the Central and Robinson Road Fire Stations.

The winter of 1994/1995 was a complete opposite of previous terrible winter. The light snow fall amounts allowed us to return winter maintenance funds to the town coffers for the first time in many years.

A new pick up truck was purchased through the state bid system in 1995. This new truck replaces a 1983 truck we received from the Police Department.

A new union contract was also ratified in 1995. The contract has several new clauses that will allow our operation to continue to grow more cost effective.

Recurring annual jobs also kept us busy. Some of these tasks include: brush and tree removal, street cleaning, street patching, crack sealing, parks and cemetery landscaping, lawn care, litter removal, grading gravel roads, road shoulder maintenance, roadside mowing, equipment maintenance, traffic light maintenance, sign installation and replacement.

During the past year we have strived to improve the services we provide to the people of Hudson and will continue to work hard to improve at every opportunity.

In closing, we would like to thank the Sewer/Drain Division, Police and Fire Department for all their support and assistance throughout the year.

Respectfully submitted,

Edward P. Lamper, Foreman, Street Division
Kevin Burns, Sub-Foreman, Street Division

KCB/pmz

Town of Hudson
Tax Collectors' Report
Tax Accounts - FY 95
Form MS-61

Tax Accounts Debits	Levies 1995	1994
Uncollected 7/1/94		
Property Tax		\$4,265,028.97
Land Use Change Tax		
Yield Tax		
Committed		
Property Tax	\$13,375,780.67	\$13,939,401.93
Land Use Change Tax		
Yield Tax		
Added Taxes		
Property Tax		\$186,648.30
Land Use Change Tax		
Yield Tax		
Overpayments		
Property Tax	\$21,326.73	\$53,066.01
Refunds	\$1,546.06	
Interest/Penalties		
Property Tax	\$0.18	\$178,726.16
Land Use Change Tax		
Yield Tax		
Total Debits	\$13,398,653.64	\$18,622,871.37

=====		
Tax Accounts		
Debits	Land Use	Yield Tax
=====		
Uncollected 7/1/94		
Property Tax		
Land Use Change Tax	\$4,000.00	
Yield Tax		\$737.00
Committed		
Property Tax		
Land Use Change Tax		
Yield Tax		
Added Taxes		
Property Tax		
Land Use Change Tax	\$12,280.00	
Yield Tax		\$8,772.00
Overpayments		
Property Tax		
Interest/Penalties		
Property Tax		
Land Use Change Tax	\$73.70	
Yield Tax		\$72.69
=====		
Total Debits	\$16,353.70	\$9,581.69
=====		

Town of Hudson
Tax Collectors' Report
Tax Accounts - FY 95
Form MS-61

Tax Accounts Credits	Levies 1995	1994
Remitted		
Property Tax	\$10,345,572.07	\$18,397,091.21
Land Use Change Tax		
Yield Tax		
Interest/Penalties	\$0.18	\$178,726.16
Abateements		
Property Tax		\$45,199.92
Land Use Change Tax		
Yield Tax		
Adjustment		\$272.72
Deeded to the Town		\$1,581.36
Uncollected 6/30/95		
Property Tax	\$3,053,081.39	
Land Use Change Tax		
Yield Tax		
Total Credits	\$13,398,653.64	\$18,622,871.37

=====		
Tax Accounts		
Credits	Land Use	Yield Tax
=====		
Remitted		
Property Tax		
Land Use Change Tax	\$16,280.00	
Yield Tax		\$9,509.00
Interest/Penalties	\$73.70	\$72.69
Abatelements		
Property Tax		
Land Use Change Tax		
Yield Tax		
Adjustment		
Deeded to the Town		
Uncollected 6/30/95		
Property Tax		
Land Use Change Tax	\$0.00	
Yield Tax		\$0.00
=====		
Total Credits	\$16,353.70	\$9,581.69
=====		

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Tax Lien Accounts FY 95
Form MS-61

Tax Lien Accounts Debits	Levies 1994	1993	1992
Unredeemed 7/1/94		\$1,242,732.06	\$766,666.
Executed	\$1,083,632.59		
Interest/Costs Collected	\$1,385.73	\$77,097.86	\$211,525.
Total Debits	\$1,085,018.32	\$1,319,829.92	\$978,191.

Tax Lien Accounts Credits	Levies 1994	1993	1992
Remitted			
Property Tax	\$135,897.60	\$629,575.48	\$680,574
Interest/Penalties	\$1,385.73	\$77,097.86	\$211,525
Abatements			
Property Tax	\$10,664.61	\$38,198.38	\$1,690
Deeded to the Town		\$3,492.06	\$3,567
Uncollected 6/30/95			
Property Tax	\$937,070.38	\$571,466.14	\$80,834
Total Credits	\$1,085,018.32	\$1,319,829.92	\$978,191

=====			
Tax Lien Accounts			
Debits	1991	1990	1989
=====			
Unredeemed 7/1/94	\$90,664.91	\$4,091.86	\$4,142.21
Executed			
Interest/Costs Collected	\$25,768.13		

Total Debits	\$116,433.04	\$4,091.86	\$4,142.21
=====			

=====			
Tax Lien Accounts			
Credits	1991	1990	1989
=====			
Remitted			
Property Tax	\$48,013.44		
Interest/Penalties	\$25,768.13		
Abatements			
Property Tax	\$1,234.93		
Deeded to the Town	\$2,785.72		
Uncollected 6/30/95			
Property Tax	\$38,630.82	\$4,091.86	\$4,142.21

Total Credits	\$116,433.04	\$4,091.86	\$4,142.21
=====			

Tax Lien Accounts	1988	Demolition
Debits		Sunshine
Unredeemed 7/1/94	\$3,727.68	\$8,350.78
Executed		
Interest/Costs Collected		
Total Debits	\$3,727.68	\$8,350.78

Tax Lien Accounts	1988	Demolition
Credits		Sunshine
Remitted		
Property Tax		
Interest/Penalties		
Abatements		
Property Tax		
Deeded to the Town		
Uncollected 6/30/95		
Property Tax	\$3,727.68	\$8,350.78
Total Credits	\$3,727.68	\$8,350.78

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Rents - FY 95
Form MS-61

Sewer Accounts Debits	Levy 1995	Back Billing
Uncollected 7/1/94		
Sewer Tax	\$122,737.14	\$11,815.98
Committed		
Sewer Tax	\$926,078.71	
Added Taxes		
Sewer Tax	\$27,280.22	\$3,387.75
Overpayments		
Sewer Tax	\$46,440.28	
Interest/Cost		
Sewer Tax	\$16,393.05	\$1,133.64
Total Debits	\$1,138,929.40	\$16,337.37

Sewer Accounts Credits	Levy 1995	Back Billing
Remitted		
Sewer Tax	\$1,037,932.90	\$10,907.29
Interest/Cost	\$16,393.05	\$1,133.64
Abatements		
Sewer Tax	\$45,043.63	\$754.98
Deeded to the Town		
Uncollected 6/30/95		
Sewer Tax	\$39,559.82	\$3,541.46
Total Credits	\$1,138,929.40	\$16,337.37

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Lien Accounts - FY 95
Form MS-61

Sewer Lien Accounts	Levies		
Debits	1994	1993	1992
Unredeemed 7/1/94		\$37,982.81	\$21,415.7
Executed	\$55,860.29		
Interest/Costs	\$3,181.76	\$6,944.11	\$9,462.4
Total Debits	\$59,042.05	\$44,926.92	\$30,878.1
Sewer Lien Accounts	Levies		
Credits	1994	1993	1992
Remitted			
Sewer Tax	\$33,164.86	\$25,579.87	\$20,656.1
Interest/Cost	\$3,181.76	\$6,944.11	\$9,462.4
Abatements			
Sewer Tax	\$948.49		
Deeded to the Town			
Uncollected 6/30/95			
Sewer Tax	\$21,746.94	\$12,402.94	\$759.5
Total Credits	\$59,042.05	\$44,926.92	\$30,878.1

=====			
Sewer Lien Accounts			
Debits	1991	1990	1989
=====			
Unredeemed 7/1/94	\$1,032.98	\$281.63	\$166.87
Executed			
Interest/Costs	\$383.47		

Total Debits	\$1,416.45	\$281.63	\$166.87
=====			

=====			
Sewer Lien Accounts			
Credits	1991	1990	1989
=====			
Remitted			
Sewer Tax	\$729.57	\$0.00	\$0.00
Interest/Cost	\$383.47	\$0.00	\$0.00
Abatements			
Sewer Tax			
Deeded to the Town			
Uncollected 6/30/94			
Sewer Tax	\$303.41	\$281.63	\$166.87

Total Credits	\$1,416.45	\$281.63	\$166.87
=====			

Sewer Lien Accounts	1988	1987
Debits		
Unredeemed 7/1/94	\$418.03	\$560.38
Executed		
Interest/Costs		
Total Debits	\$418.03	\$560.38

Sewer Lien Accounts	1988	1987
Credits		
Remitted		
Sewer Tax	\$0.00	\$0.00
Interest/Cost	\$0.00	\$0.00
Abatements		
Sewer Tax		
Deeded to the Town		
Uncollected 6/30/94		
Sewer Tax	\$418.03	\$560.38
Total Credits	\$418.03	\$560.38

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Betterment - FY 95
Form MS-61

Sewer Betterment Debits	Warrants 6/14/95	5/24/95	1/09/95	7/18/94
Collected 7/1/94 Tax				
mitted Tax	\$5,716.00	\$219,171.87	\$37,757.40	\$5,716.00
id Taxes Tax				
payments Tax				
rest/Cost Tax		\$4,873.15	\$83.55	\$0.00
al Debits	\$5,716.00	\$224,045.02	\$37,840.95	\$5,716.00

Sewer Betterment Credits	Warrants 6/14/95	5/24/95	1/09/95	7/18/94
mitted Tax		\$146,086.80	\$31,141.93	\$5,716.00
Interest/Cost		\$4,873.15	\$83.55	
gements Tax			\$347.43	
led to the Town				
ollected 6/30/95 Tax	\$5,716.00	\$73,085.07	\$6,268.04	\$0.00
al Credits	\$5,716.00	\$224,045.02	\$37,840.95	\$5,716.00

Sewer Betterment Debits	C5/28/94	R2/3/94
Uncollected 7/1/94		
SB Tax	\$115,326.45	\$8,154.39
Committed		
SB Tax	\$0.00	\$0.00
Added Taxes		
SB Tax	\$985.37	
Overpayments		
SB Tax		
Interest/Cost		
SB Tax	\$9,336.83	\$864.64
Total Debits	\$125,648.65	\$9,019.03

Sewer Betterment Credits	C5/28/94	R2/3/94
Remitted		
SB Tax	\$101,191.75	\$8,154.39
Interest/Cost	\$9,336.83	\$864.64
Abatements		
SB Tax		
Deeded to the Town	\$1,634.05	
Uncollected 6/30/95		
SB Tax	\$13,486.02	\$0.00
Total Credits	\$125,648.65	\$9,019.03

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Betterment Liens - FY 95
Form MS-61

=====			
Sewer Betterment Liens			
Debits	3/29/95	6/27/94	C9/28/93
=====			
Redeemed 7/1/94		\$14,557.25	\$5,575.55
Allocated	\$1,218.66		
Interest/Cost	\$30.18	\$923.33	

Total Debits	\$1,248.84	\$15,480.58	\$5,575.55
=====			

=====			
Sewer Betterment Liens			
Credits	3/29/95	6/27/94	C9/28/93
=====			
Unsettled			
SB Lien	\$400.78	\$6,772.98	\$0.00
Interest/Cost	\$30.18	\$923.33	\$0.00
Payments			
SB Lien			
Added to the Town		\$1,863.09	\$1,911.45
Collected 6/30/95			
SB Lien	\$817.88	\$5,921.18	\$3,664.10

Total Credits	\$1,248.84	\$15,480.58	\$5,575.55
=====			

Sewer Betterment Liens	S9/28/93	6/2/93	S9/10/92
Debits			
Unredeemed 7/1/94	\$4,010.94	\$675.09	\$2,467.47
Executed			
Interest/Cost	\$789.80	\$301.20	\$164.25
Total Debits	\$4,800.74	\$976.29	\$2,631.72

Sewer Betterment Liens	S9/28/93	6/2/93	S9/10/92
Credits			
Remitted			
SB Lien	\$4,010.94	\$675.09	\$2,467.47
Interest/Cost	\$789.80	\$301.20	\$164.25
Abatements			
SB Lien			
Deeded to the Town			
Uncollected 6/30/95			
SB Lien	\$0.00	\$0.00	\$0.00
Total Credits	\$4,800.74	\$976.29	\$2,631.72

8/8/95

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Tax Collector

TOWN OF HUDSON
Office of the Town Clerk
7/1/94 - 6/30/95

=====

RECEIPTS

Boat Permits	\$ 9,024.15
Dog Fines	2,060.00
Dog License	9,274.00
Motor Vehicle	1,811,859.00
Miscellaneous	24,374.99
	<hr/> \$ 1,856,592.14

OCCURENCES

Births	3
Marriages	177
Deaths	70

Cecile Nichols

Cecile Nichols
Town Clerk

STATE OF NEW HAMPSHIRE
State Primary - September 13, 1994

The polls were opened from 7:00 AM to 8:00 PM at Hudson Lions Hall, Lions Ave, where all voting took place. A motion was made, to close the polls, by Bruce R. Nichols, Sr. and seconded by James W. Hetzer.

Election officials appointed by Shawn Jasper, Town Moderator for this election were as follows:

Asst. Moderator	Jeannette Guill Leon Hammond James W. Hetzer
Selectmen	Howard L. Dilworth, Jr. E. Lorraine Madison Ann Seabury
Acting Selectmen	James W. Hetzer Bruce R. Nichols, Sr.
Checklist Supervisors	Marcuetta K. Anderson Joyce Cloutier Sherry Kahn
Ballot Clerks/Workers	Lela Baessler Vicki Beike Lucille Boucher Janie L. Delano Esther McGraw Bruce R. Nichols, Sr. Virginia B. Smith

**OFFICIAL BALLOT FOR
TOWN OF HUDSON
REPUBLICAN
State Primary Election
Tuesday, September 13, 1994**

Result of the Ballot

For Governor

Vote for not more than ONE:

"Fred" Bramante	41
Peter C. Cordatos	11
James T. Gard	8
"Steve" Merrill	598

For Representative in Congress

Vote for not more than ONE:

"Jim" Bassett	40
"Ted" de Winter	102
Brenda Elias	25
Livius V. Fisteag	7
Myron "Mike" Goretzky	9
Joseph S. Haas, Jr.	4
"Mike" Hammond	197
Homer J. Sawtelle	2
Ward Scott	165
Charles Bass	130
Write-In	
Dick Swett	12

For Executive Councilor

Vote for not more than ONE:

Roy E. Melnick	280
Earl A. Rinker, III	291

For State Senator

Vote for not more than ONE:

Thomas Colantuono	547
-------------------	-----

For State Representatives:
Hillsborough District 23
Vote for not more than SIX:

David J. Alukonis	379
John M. Bednar	238
Robert E. Clegg, Jr.	385
David S. Feng	403
Gary Francoeur	412
Rita Gotham	363
Stanley N. Searles, Sr.	409

For State Representatives:
Hillsborough District 25
Vote for not more than ONE:

Donald B. White	473
-----------------	-----

For Sheriff
Vote for not more than ONE:

Louis A. Durette	163
Walter A. Morse	373

For County Attorney
Vote for not more than ONE:

Write-In

For County Treasurer
Vote for not more than ONE:

Alice B. Record	141
Susan Frank	106
David G. Fredette	120
Christine McMahon	124

For Register of Deeds
Vote for not more than ONE:

Judith A. MacDonald	504
---------------------	-----

For Register of Probate**Vote for not more than ONE:**

Robert R. Rivard	469
------------------	-----

For County Commissioner**Vote for not more than ONE:**

William C. Marcoux, Jr.	256
Donald McCollum	203

For Delegates to the State Convention**Vote for not more than SEVEN:**

Rhona M. Charbonneau	456
Edward Gotham	378
Rita Gotham	388
Write-In	
B. Francoeur	21
Jose MacMillan	11

**OFFICIAL BALLOT FOR
TOWN OF HUDSON
DEMOCRATIC
State Primary Election
Tuesday, September 13, 1994**

Result of the Ballot

For Governor

Vote for not more than **ONE**:

Wayne D. King	237
Write-In	
Steve Merrill	30

For Representative in Congress

Vote for not more than **ONE**:

"Dick" Swett	246
Write-In	
Mike Hammond	13

For Executive Councilor

Vote for not more than **ONE**:

Write-In	
Earl Rinker	11

For State Senator

Vote for not more than **ONE**:

Jean Susan Serino	226
-------------------	-----

For State Representatives:

Hillsborough District 23

Vote for not more than **SIX**:

William P. Arseneault	225
John Knowles	203
Rudy Lessard	225
Kevin P. Riley	224
Write-In	
John Bednar	18

For State Representatives:
Hillsborough District 25
Vote for not more than ONE:

April Lazarus	220
---------------	-----

For Sheriff
Vote for not more than ONE:

"Dave" Diamond	236
Write-In	
Walter A. Morse	12

For County Attorney
Vote for not more than ONE:

Peter McDonough	257
-----------------	-----

For County Treasurer
Vote for not more than ONE:

Carol-Ann J. Provencher	259
-------------------------	-----

For Register of Deeds
Vote for not more than ONE:

Thomas J. Kane	245
----------------	-----

For Register of Probate
Vote for not more than ONE:

Kelly S. Warner	243
-----------------	-----

For County Commissioner
Vote for not more than ONE:

David D. Lozeau	173
Ralph Scott	119

**OFFICIAL BALLOT FOR
TOWN OF HUDSON
LIBERTARIAN
State Primary Election
Tuesday, September 13, 1994**

Result of the Ballot

For Governor

Vote for not more than **ONE**:

Clarence G. Blevens	1
Calvin Warburton	6
"Steve" Winter	12

For Representative in Congress

Vote for not more than **ONE**:

"Ken" Blevens	2
John A. Lewicke	14

For Executive Councilor

Vote for not more than **ONE**:

Write-In

For State Senator

Vote for not more than **ONE**:

Write-In

For State Representatives:

Hillsborough District 23

Vote for not more than **SIX**:

Tony Lekas	11
------------	----

For State Representatives:

Hillsborough District 25

Vote for not more than **ONE**:

Write-In

For Sheriff

Vote for not more than **ONE**:

Write-In

For County Attorney

Vote for not more than **ONE**:

Write-In

For County Treasurer

Vote for not more than **ONE**:

Write-In

For Register of Deeds

Vote for not more than **ONE**:

Write-In

For Register of Probate

Vote for not more than **ONE**:

Write-In

For County Commissioner

Vote for not more than **ONE**:

Write-In

State of New Hampshire
State Primary - September 13, 1994

Total Number of Registered REPUBLICANS on Checklist	<u>3568</u>
Total Number of Registered DEMOCRATS on Checklist	<u>3295</u>
Total Number of LIBERTARIANS on Checklist	<u>47</u>
Total Number of UNDECLARED Names on Checklist	<u>2169</u>
Total Number of INDEPENDENTS on Checklist	<u>2766</u>
Total Number of NAMES on Checklist	<u>11845</u>

Regular REPUBLICAN Ballots Cast	<u>724</u>
Absentee REPUBLICAN Ballots Cast	<u>11</u>
Regular DEMOCRATIC Ballots Cast	<u>329</u>
Absentee DEMOCRATIC Ballots Cast	<u>6</u>
Regular LIBERTARIAN Ballots Cast	<u>19</u>
Absentee LIBERTARIAN Ballots Cast	<u>1</u>
Total Number of Ballots Cast	<u>1090</u>

Cecile Y. Nichols
Cecile Y. Nichols
Town Clerk

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Hudson in the County of Hillsborough, New Hampshire.

You are hereby notified to meet at Hudson Lions Hall in said Hudson on Tuesday, the eighth of November, 1994. The polls will be open between the hours of 7:00 a.m. and 8:00 p.m. to act upon the following subjects:

To bring in your votes for Governor, United States Representative, Executive Councilor, State Senator, State Representative and County Officers.

Given under our hands and seal, this 11th day of October, in the year of Our Lord nineteen hundred and ninety-four:

Sam Sealbury
Blair Chaffin
E. Lorraine Madison
Sam L. Roberts Jr.
Myatt

Selectmen of Hudson

A true copy of Warrant -- Attest:

Sam Sealbury
Blair Chaffin
Sam L. Roberts Jr.
E. Lorraine Madison
Myatt

Selectmen of Hudson

CERTIFICATE OF SERVICE

I, Howard Dilworth, Jr., Selectman of the Town of Hudson, hereby certify that an attested copy of this Warrant was posted on this date at the place of the meeting (Lions Halls) as well as at three public places (Hills Memorial Library, Hudson Town Hall and Hudson Post Office).

Howard Dilworth Jr.
Selectman

October 18, 1997
Date

STATE OF NEW HAMPSHIRE
State General Election - November 8, 1994

The polls were opened from 7:00 AM to 8:00 PM at Hudson Lions Hall, Lions Ave, where all voting took place. A motion was made, to close the polls, by Bruce R. Nichols, Sr. and seconded by Jeannette Guill.

Election officials appointed by Shawn Jasper, Town Moderator for this election were as follows:

Asst. Moderator	Jeannette Guill Leon Hammond Terry McLlarky
Selectmen	Rhona Charbonneau Howard L. Dilworth, Jr. E. Lorraine Madison Ralph Scott Ann Seabury
Checklist Supervisors	Marcuetta K. Anderson Joyce Cloutier Sherry Kahn
Ballot Clerks/Workers	Lela Baessler Victoria-Lynn Beike Lucille Boucher Janie L. Delano Esther McGraw Bruce R. Nichols, Sr. Virginia B. Smith Anne Sojka

State of New Hampshire
State Primary - September 13, 1994

Total Number of Registered REPUBLICANS on Checklist	<u>3568</u>
Total Number of Registered DEMOCRATS on Checklist	<u>3295</u>
Total Number of LIBERTARIANS on Checklist	<u>47</u>
Total Number of UNDECLARED Names on Checklist	<u>2169</u>
Total Number of INDEPENDENTS on Checklist	<u>2766</u>
Total Number of NAMES on Checklist	<u>11845</u>

Regular REPUBLICAN Ballots Cast	<u>724</u>
Absentee REPUBLICAN Ballots Cast	<u>11</u>
Regular DEMOCRATIC Ballots Cast	<u>329</u>
Absentee DEMOCRATIC Ballots Cast	<u>6</u>
Regular LIBERTARIAN Ballots Cast	<u>19</u>
Absentee LIBERTARIAN Ballots Cast	<u>1</u>
Total Number of Ballots Cast	<u>1090</u>

Cecile Y. Nichols
Cecile Y. Nichols
Town Clerk

TOWN OF HUDSON, NEW HAMPSHIRE
State Election
Tuesday, November 8, 1994

Result of the Ballot

FOR GOVERNOR

Vote for not more than ONE:

"Steve" Merrill	3362
Wayne D. King	1002
"Steve" Winter	208

FOR REPRESENTATIVE IN CONGRESS

Vote for not more than ONE:

Charles Bass	2456
"Dick" Swett	1988
John Lewicke	76
Linda Spitzfaden	30

FOR EXECUTIVE COUNCILOR

Vote for not more than ONE:

Earl A. Rinker, III	3599
---------------------	------

FOR STATE SENATOR

Vote for not more than ONE:

Thomas Colantuono	2964
Jean Susan Serino	1472

FOR STATE REPRESENTATIVES:

Hillsborough District 23

Vote for not more than SIX:

David J. Alukonis	2556
Robert E. Clegg, Jr.	2617
David S. Feng	2446
Gary Francoeur	2455
Rita Gotham	2341
Stanley N. Searles, Sr.	2619
William P. Arseneault	1573
John Knowles	1353
Rudy Lessard	1678
Kevin P. Riley	1498
Tony Lekas	790

FOR STATE REPRESENTATIVE:
Hillsborough District 25
Vote for not more than ONE:

Donald B. White	2597
April Lazarus	1544

FOR SHERIFF
Vote for not more than ONE:

Walter A. Morse	2741
"Dave" Diamond	1434

FOR COUNTY ATTORNEY
Vote for not more than ONE:

Peter McDonough	3619
-----------------	------

FOR COUNTY TREASURER
Vote for not more than ONE:

David G. Fredette	2310
Carol-Ann J. Provencher	1812

FOR REGISTER OF DEEDS
Vote for not more than ONE:

Judith A. MacDonald	2888
Thomas J. Kane	1313


FOR REGISTER OF PROBATE
Vote for not more than ONE:

Robert R. Rivard	2439
Kelly S. Warner	1662

FOR COUNTY COMMISSIONER
Vote for not more than ONE:

William C. Marcoux, Jr.	2512
David D. Lozeau	1607

A true copy attest:


Cecile Y. Nichols
Town Clerk

**TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL TOWN MEETING
March 14, 1995**

A motion, to open the polls, was made by Bruce R. Nichols, Sr. with a second from Ralph Scott. Moderator Pro Tem Michael Keenan opened the polls, at 7:00 AM, for voting at Hudson Lions Hall, Lions Avenue, Hudson, New Hampshire. At the opening of the polls, Moderator Pro Tem Michael Keenan announced that absentee ballots would be processed at 3:00PM. A motion, to close the polls, was made by Shawn Jasper with a second from Bruce R. Nichols, Sr.. Moderator Pro Tem Michael Keenan closed the polls at 8:00 PM. The following were elected:

1. TOWN

Selectmen (3 year term)
Shawn N. Jasper
Ann Seabury

Budget Committee (3 year term)
Kenneth M. Cantara
Paul D. Parker
Kevin M. Walsh

Budget Committee (1 year term)
Philip Parker

Cemetery Trustee (3 year term)
David J. Alukonis

Cemetery Trustee (2 year term)
Pat Hetzer

Cemetery Trustee (1 year term)
Suellen Seabury

Library Trustee (3 year term)
Lisa A. Riley

2. CHARTER COMMISSION

"Shall a charter commission be established for the purpose of establishing a new municipal charter?"

536 YES 807 NO

ZONING ORDINANCE REFERENDUM QUESTIONS

3. Comprehensive Revision to the Wetlands Conservaton District

Amendment #1 "Are you in favor of the adoption of Amendment #1, as proposed by the Planning Board, to the town zoning ordinance as follows:

The draft Wetlands Conservation District Zoning Ordinance proposes a complete replacement to the existing "Article IX, Wetlands Conservation District." Approved by the Planning Board

831 YES 559 NO

4. Relocation of the text contained in notes 1-3 from Section 7.1, table on minimum dimensional requirements/application of term "frontage".

Amendment #2 "Are you in favor of the adoption of Amendment #2, as proposed by the Planning Board, to the town zoning ordinance as follows:

This amendment proposes to change Article VII by deleting notes 1-3 from Section 7.1, Table of Minimum Dimensional requirements, and inserting the text from these notes into a new Zoning Ordinance section, Section 7.2.1, 7.1.1, and 7.2.3. Further, this proposed amendment seeks to clarify the definition and application of the term 'Frontage', such that if a lot is adjacent to more than one street that lot can claim to have frontage on only one of the two streets and not on both for purposes of satisfying the minimum lot frontage requirements of the Hudson Zoning Ordinance." Approved by the Planning Board

935 YES 488 NO

5. Fencing of outdoor, in-ground pools

Amendment #3 "Are you in favor of Amendment #3, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed Zoning Ordinance amendment would require that all outdoor, in-ground pools shall be surrounded by a permanent fence. The amendment also addresses fence height, fence gate locking mechanisms and has a cross reference to the accessory use table to reflect these changes." Approved by the Planning Board

1164 YES 354 NO

6. Garage Sales

Amendment #4 "Are you in favor of Amendment #4, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment seeks to define and limit the annual number of residential garage sales." Approved by the Planning Board

593 YES 907 NO

7. Restriction on overnight parking of commercial vehicles and trailers on residential sites

Amendment #5 "Are you in favor of Amendment #5, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment seeks to prohibit the overnight parking and storage of those commercial vehicles and trailers that are larger than pickup trucks or with a gross vehicle weight of 13,000 pounds or greater." Approved by the Planning Board

914 YES 573 NO

8. Sale of vehicles on residential or non-residential sites prohibited

Amendment #6 "Are you in favor of Amendment #6, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This amendment proposes to prohibit the sale of automobiles, trucks or recreational vehicles on a consignment basis from any residential or non-residential site unless such use has been previously approved by the Hudson Planning Board." Approved by the Planning Board

854 YES 631 NO

9. Incorporation of the BOCA National Building Code as amended and the Americans with Disabilities Act into the requirements for obtaining a building permit

Amendment #7 "Are you in favor of Amendment #7, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed zoning amendment specifies that the Town of Hudson follows the BOCA National Building Code as amended and the Americans With Disabilities Act in conjunction with the issuance of building permits." Approved by the Planning Board

1029 YES 385 NO

10. Exemption from building permits

Amendment #8 "Are you in favor of Amendment #8, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment specifies the types of structures and other types of uses which are not subject to a building permit." Approved by the Planning Board

1000 YES 431 NO

11. Hawker and peddler signs

Amendment #9 "Are you in favor of Amendment #9, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance permits a hawker & peddler with a properly issued permit by the Town of Hudson to have a sign of less than twelve square feet without benefit of a sign permit." Approved by the Planning Board

928 YES 514 NO

12. Temporary signs on commercial/industrial sites

Amendment #10 "Are you in favor of Amendment #10, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance will permit commercial/industrial sites to display one unlit sign per site of not more than twelve square feet in area for a period of not more than ten days in a thirty day period." Approved by the Planning Board

991 YES 426 NO

13. Subdivision signs/dimensions and appearance delegated to the planning board

Amendment #11 "Are you in favor of Amendment #11, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance provides that the Hudson Planning Board shall have the authority to determine the dimensions and appearance of unlit subdivision signs." Approved by the Planning Board

879 YES 519 NO

14. Elderly housing/purpose, minimum unit size and parking requirements

Amendment #12 "Are you in favor of Amendment #12, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance states that the purpose is to provide affordable alternative housing for the elderly and that units are to have no less than 600 square feet of living space and parking shall be calculated at 1.4 spaces per unit." Approved by the Planning Board

1119 YES 335 NO

15. Time limits on special exceptions and variances

Amendment #13 "Are you in favor of Amendment #13, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance specifies that variances and special exceptions shall expire one year after the ZBA has granted the variance or special exception, except when subsequent Planning Board approval is required, expiration shall be one year after an applicant has gained such Planning Board Approval." Approved by the Planning Board

973 YES 417 NO

16. Flood area hazards/incorporation by reference

Amendment #14 "Are you in favor of Amendment #14, as proposed by the Planning Board, to the town Zoning Ordinance as follows:

This proposed amendment seeks to incorporate by reference Chapter 218 of the Hudson Town Code regarding Flood Hazard Area as part of the Hudson Zoning Ordinance." Approved by the Planning Board

1000 YES 354 NO

17. The re-zoning of property from Industrial (I) District to Business (B) District along the west side of Lowell Road between the Sagamore Bridge and Executive Drive

Amendment #15 "Are you in favor of Amendment #15, as proposed by Petition, to the town Zoning Ordinance as follows:

This petition amendment proposes to rezone from Industrial (I) District to Business (B) District, an area located in the southwest section of Town and described as Assessor's Map 10, Lots: 11-5, 10, 9, 8, 7, 7-4, 5, 5-1, 4, 4-1, 4-2, 2 and

13-1. These lots front on the west side of Lowell Road between the Sagamore Bridge and Executive Drive." Disapproved by the Planning Board

585 YES

805 NO

18. Accessory living units/in-law apartments

Amendment #16 Are you in favor of Amendment #16, as proposed by Petition, to the town Zoning Ordinance as follows:

This petition amendment proposes to add to the Hudson Zoning Ordinance a chapter permitting by special exception in any zoning district an in-law apartment. The ordinance aim is to provide flexible household living arrangements and affordable housing opportunities and to accommodate immediate family members within a permitted, owner-occupied single-family dwelling, while maintaining the aesthetics of a residential use compatible with homes in the neighborhood." Disapproved by the Planning Board

960 YES

506 NO

19. Petition to re-zone 107 Derry Road, Map 59/Lot 54 from a Residential-one (R-1) District to a Business (B) District

Amendment #17 "Are you in favor of Amendment #17, as proposed by Petition, to the town Zoning Ordinance as follows:

This petition amendment proposes to re-zone a parcel of property in the central-western section of Town from the present Residential-one zoning to a proposed Business Zoning District." Disapproved by the Planning Board

493 YES

918 NO

The total number of registered voters for this election was 11,665.

Regular Ballots Cast	1590
Absentee Ballots Cast	29
Total Number of Ballots Cast	1619

This number represents 14% of the registered voters.

A True Copy Attest:

Cecile Nichols
Cecile Nichols
Town Clerk

**TREASURER'S REPORT
YEAR ENDED JUNE 30, 1995**

GENERAL FUND

Balance on Hand, July 1, 1994		\$9,858,635.78
RECEIPTS:		
Tax Collector	30784345.29	
Town Clerk	1856597.14	
Cash Receipts	2621904.36	
Returned/Recovered Checks	-26288.32	
Interest	430364.40	
TOTAL RECEIPTS		35666922.87
TOTAL DISBURSEMENTS		-33694048.73
Balance on Hand June 30, 1995		<u><u>\$11,831,509.92</u></u>

SEWER FUND

CHECKING ACCOUNT

Balance on Hand July 1, 1994		\$966,313.06
Receipts	1496685.75	
Interest	19462.69	
Returned Checks	-347.72	
TOTAL RECEIPTS		1515800.72
TOTAL DISBURSEMENTS		-1412172.63
Balance on Hand June 30, 1995		<u><u>1069941.15</u></u>

SEWER ASSESSMENT SAVINGS AND INVESTMENT

Balance on Hand July 1, 1994		833681.22
Receipts	191775.65	
Interest	40532.40	
TOTAL DISBURSEMENTS		232308.05
TOTAL DISBURSEMENTS		-1814.57
Balance on Hand June 30, 1995		<u><u>1064174.70</u></u>

Respectfully submitted,
Therese M. Dubowik, Treasurer

**Report
of the
Trustees of the Trust Funds**

for the period 1 July 1994 through 30 June 1995

The Trustees of the Trust Funds are charged with the responsibility, by State Statute, to manage the Trust Funds entrusted to them using prudent investment strategies. Funds fall into three categories: Town Capital, General, and Cemeteries.

At the July Meeting, Ken Massey was elected Treasurer and Joe Wozniak Clerk

During the year, the Trustees accepted these Funds to manage:

1. New Funds

- **The Ambulance Replacement Fund**
This is a Capital Reserve Fund created at the 18 March 1995 Annual Town Meeting. The moneys are to be used for replacement of existing Town Ambulances. In August 1994, the Selectmen funded this for an initial amount of \$25,000.00
- **The Nashua Wastewater Treatment Fund**
This is a Capital Reserve Fund created at the 18 March 1995 Annual Town Meeting. The moneys are to be used for Hudson's share of any future expansion or replacement costs of the Nashua Wastewater Treatment Plant. In May 1995, the Selectmen funded this for an initial amount of \$150,000.00.

2. Existing Funds

- **The Animal Shelter**
The Selectmen added \$15,000.00 to this fund in August 1994. The Trustees also accepted a bequest of \$1,000.00 from the estate of Dorothy Agrella in December 1994
- **The Employees Earned Time Fund**
The Selectmen added \$80,000.00 to this fund in August 1994.
- **The Senior Citizens Building Fund**
The Selectmen added \$25,000.00 to this Fund in July 1995.

Investment Activities:

During fiscal 1995, the Trustees invested moneys from the Funds in United States Treasury Bills, Notes, and Savings Bonds, and the New Hampshire Public Deposit Investment Pool. At the June 1995 Meeting, the Trustees voted to no longer accept any more perpetual care funds for the private cemeteries in Town. Discussions were held with the private cemeteries to also have them assume responsibility for the perpetual care funds currently managed by the Trustees. Hills Farms Cemetery has agreed to move in this direction. St. Patrick Cemetery is also interested.

The Trustees meet on the third Tuesday of each month. Residents are encouraged to attend and review the investments of the Trustees at these meetings.

The Trustees of the Trust Funds
Paul Inderbitzen
Ken Massey, Treasurer
Joseph Wozniak, Clerk

Trust Fund	Date Created	Fund Principal			July 1994 - June 1995 Fund Income/Expenses				Year End Fund Value
		Initial Value of Fund	Prior Year Add/Sub	FY95 Add/Sub	Balance 30 June 95	Income	Expense	Balance 30 June 95	
Town of Hudson Capital Funds									
1 Ambulance Replacement	19-Aug-94	\$25,000.00			\$25,000.00		\$0.00	\$562.37	\$25,562.37
2 Animal Shelter	7-May-94	\$52,046.48	\$442.00	\$16,000.00	\$68,488.48		\$0.00	\$3,308.36	\$71,796.84
3 Library Expansion	30-Jun-87	\$18,000.00			\$18,000.00		\$0.00	\$12,914.85	\$30,914.85
4 Lowell/River Road Improvements	27-Jan-89	\$1,668.04			\$1,668.04		\$0.00	\$775.20	\$2,443.24
5 Merrifield Park Improvements	15-Apr-92	\$750.00			\$750.00		\$0.00	\$97.34	\$847.34
6 Nashua Wastewater Plant	18-Mar-95	\$150,000.00			\$150,000.00		\$0.00	\$12.35	\$150,012.35
7 School Construction	26-Jun-90	\$0.00			\$0.00		\$0.00	\$23,259.50	\$23,259.50
8 Senior Citizen Building	3-Sep-92	\$25,000.00	\$25,000.00	\$25,000.00	\$75,000.00		\$0.00	\$5,167.03	\$80,167.03
Total		\$272,464.52	\$25,442.00	\$41,000.00	\$338,906.52	\$10,106.01	\$0.00	\$46,097.00	\$385,003.52
General Trusts									
1 Arvilla Hamblett Worthy Poor	1-May-94	\$2,580.77			\$2,580.77		\$0.00	\$148.42	\$2,729.19
2 A.K. Hills									
3 Hills Memorial Library	5-Oct-21	\$5,367.15			\$5,367.15		\$0.00	\$268.71	\$5,635.86
4 Employees Earned Time	16-Jun-94	\$83,989.00		\$80,000.00	\$163,989.00		\$0.00	\$5,923.47	\$169,912.47
5 Hudson Center Common	2-Jul-28	\$75.00			\$75.00		\$0.00	\$3.75	\$78.75
6 J.N. Hills									
7 Alvime Chapel/Hills Farms	29-Oct-63	\$10,000.00			\$10,000.00		\$0.00	\$500.83	\$10,500.83
8 J.N. Hills									
9 Hills Memorial Library	29-Oct-63	\$25,000.00			\$25,000.00		\$0.00	\$1,251.03	\$26,251.03
10 John Foster Worthy Poor	8-Mar-98	\$5,000.00			\$5,000.00		\$668.50	\$8,500.58	\$13,500.58
11 Lucia Floyd	9-May-16	\$500.00			\$500.00		\$0.00	\$25.01	\$525.01
Total		\$132,511.92	\$0.00	\$80,000.00	\$212,511.92	\$8,271.28	\$668.50	\$16,621.80	\$229,133.72
Cemeteries									
1 Hills Farms		\$28,575.00		\$500.00	\$29,075.00		\$4.73	\$1,438.49	\$30,513.49
2 Holy Cross		\$150.00			\$150.00		\$0.00	\$7.45	\$157.45
3 St. Patricks		\$18,550.00			\$18,550.00		\$0.00	\$928.10	\$19,478.10
4 Sunnyside		\$11,092.50			\$11,092.50		\$0.00	\$554.99	\$11,647.49
5 Westview		\$17,150.00		\$100.00	\$17,250.00		\$0.00	\$861.82	\$18,111.82
6 Town Cemeteries		\$5,250.00			\$5,250.00		\$0.00	\$262.71	\$5,512.71
Total		\$80,767.50	\$0.00	\$600.00	\$81,367.50	\$4,053.56	\$4.73	\$4,053.56	\$85,421.06
Total of all Funds									
		\$485,743.94	\$25,442.00	\$121,600.00	\$632,785.94	\$22,430.85	\$673.23	\$66,772.36	\$699,558.30

ZONING BOARD OF ADJUSTMENT (ZBA)

The quasi-judicial Hudson Zoning Board of Adjustment (ZBA) nominally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, who are expected to sit on all hearings brought before the ZBA. The other five are alternates, who attend all meetings and sit in place of regular members who either cannot attend a meeting or wish to step down from some particular case to avoid a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members.

The ZBA meets on the fourth Thursday evening of each month (and, if a backlog of cases starts to build up, also on the second Thursday evening — along with occasional special meetings held at everyone's mutual convenience in order to get a quorum together somewhere). The ZBA is authorized by the State RSAs to hear three kinds of cases: requests for variances, requests for special exceptions, and appeals of zoning administrative decisions made by Town zoning officials or the Planning Board. The Board also considers requests for rehearings.

Variances give relief from the literal restrictions of the Hudson Zoning Ordinance, as voted by the Town's citizens. There actually two kinds: a use variance, which allows the property owner to do something that it normally not allowed in the zone, and an "area" variance, which lets the property owner build with less than the required area, frontage, setback distance, etc. For both types, state statutes and past legal decisions demand that a majority of the sitting members find that an application satisfies every one of the following five requirements:

- (1) That the land in question has "special conditions" that cause literal enforcement of the applicable Zoning Ordinance section(s) for the property in question to be an unnecessary hardship to the property owner.
- (2) That the intended use will not diminish the value of other properties in the neighborhood.
- (3) That the granting of the variance will be of benefit to the general public interest.
- (4) That substantial justice will be done to the applicant by granting the variance.
- (5) That the intended use will not be contrary to the spirit of the Town's Zoning Ordinance

As part of the decision-making process, each sitting member fills out a form stipulating his/her judgment for each of these five requirements in each variance hearing.

For special exceptions, none of the above five requirements applies. Instead, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted (for example, to allow a home occupation business as a secondary use on residential property, to allow certain kinds of construction within the wetlands and/or the wetlands setback area, to allow wall signs, etc.). Until March of 1994, the Hudson Zoning Ordinance only allowed four different kinds of special exceptions (as listed in the preceding sentence); the new Zoning Ordinance allows more than 30 (but only one of the "new" special exceptions was heard this year — a request to allow a gymnastics school in an otherwise unused industrial building, which was granted). For these requests, a majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined by the Zoning Ordinance for the intended use.

For appeals of administrative decisions, the ZBA decides either to uphold the administrative decision or to reverse that decision. The general premise for such hearings

is that a majority of the sitting members must find that they would or would not have come to the same decision that is being appealed.

For any of these three types of cases, the ZBA schedules a hearing date (generally scheduling four or five cases per evening), sends notice of that date and the applicant's intentions to all abutters of the concerned property, and advertises the meeting and scheduled cases in a local newspaper, as well as posting copies of that same notice in various public places throughout the town. For each hearing (some of which extend for two or more meetings because of the need to obtain more information), the ZBA first listens to a presentation by the applicant (or authorized representatives) explaining why the request should be granted, then to any abutter or affected citizen who wishes to speak in support of the request, and then to any abutter or affected citizen who has reason to speak against the request. If there is opposition or any concerns are raised, this first round of testimony is followed by a rebuttal round, giving parties on both sides a chance to respond to statements made by the other side. The ZBA members then deliberate the matter, asking questions if further information is felt needed from either side, after which the ZBA comes to a decision by the process of making and voting on a specific motion--generally, either to approve or to deny, with occasional instances of deferring the matter to a later date in order to obtain additional information or legal counsel, or on rare instances to accept a request for withdrawal of the application. Under the checks-and-balances system built up over the years, citizens who feel aggrieved by the decision then have a period of 20 days in which to file a request for rehearing, in which case the ZBA must decide in the following 30-day period whether rehearing of the case is warranted. In the event that a rehearing is granted, the matter is then treated as an entirely new case, with everyone having a chance to start over on both sides. The Zoning Board does not grant rehearsals lightly, however—doing so only when there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that demonstrably might have led the Board to a different decision. This year, for example, the ZBA received seven requests for rehearing, but granted only one (and came to the same conclusion as before when they reheard the case).

The Board is still feeling its way through the intricacies of new definitions and new limits of the "new" Zoning Ordinance approved by the citizens in March of 1994. We continue to find things that need changes to clarify the wording or intent, and some applicants have shown us some loopholes we hope to get refilled in the near future. We expect changes to continue. Indeed, the Zoning Ordinance must be a living document, and we can expect proposals for changes every year as new concepts and understandings arise. When such proposals come, we will collectively attempt to explain which ones we support and why—and which ones we feel are not in the Town's interest, and why. That in no way should suggest that we are of one mind; the Zoning Board is a remarkably representative cross-section of Hudson's citizenry, and we often argue more after the citizens go home than we did while hearing their presentations. But all members of the Board presumably have Hudson's best interests at heart, and we serve you as best as we can, within our understanding of the requirements and our responsibilities.

During the 1994-1995 fiscal reporting year, the ZBA processed 54 applications (15 less than last year but about the same as the year before)—granting 33, denying 16, letting three withdraw, and deferring two. Essentially, then, the Board continued the trend noted in the past few years of approving twice as many applications as it denied, but accompanying those approvals with stipulations designed to protect abutters and the Town's interests. The accompanying table delineates the kinds of cases and the disposition of each, as summarized below.

The Board received 5 requests for Wetland Special Exceptions (half as many as last year), granting four and deferring one. The reason for the high approval rate, as noted during the past few years, is believed to be that inadequate applications are being weeded out and discouraged by preceding examinations from the Hudson Conservation Commission and the Hudson Planning Board, along with the State Wetlands Board and on some occasions the U.S. Army Corps of Engineers, prior to reaching the ZBA. We thus are approaching that good situation in which only good plans with merit get through the wetlands exception approval process.

The ZBA processed 13 Home Occupation Special Exception applications from residents who wanted to run a sideline business in their home. These consisted of requests to run home day-care operations, computer consulting and typing services, a bookkeeping business, and even the manufacture of fly-fishing reels. The ZBA approved 12 of these applications, denying only one—a request for a permanent yard sale.

The ZBA heard a total of 27 variance requests. One of these was for a use variance, and another was for a dual-use variance; both of these were from the same citizen, who wanted to operate a manufacturing business on his houselot. We convinced him to withdraw both of these and substitute a request for a home occupation on a slightly smaller scale—a request which we granted. Another applicant wished to expand an already nonconforming business in the residential district; the Board denied that request. The remaining 24 cases were for oversized signs or signs too close to the road, allowance of undersized houselots, allowances of inadequate frontage (ranging from 8-feet short down to zero), requests for authorization to display vehicles for sale in the "green space" setback, etc.—including a request to be allowed to keep pet horses at home. The Board approved 12 of these (usually with fairly rigorous stipulations) and denied 10, with one being deferred and the other withdrawn.

The ZBA processed 8 appeals of the Zoning Administrator's decisions, deciding four of these in favor of the applicant and four in favor of the Zoning Administrator. Four of these cases were brought in by the Planning Board, which continues to do an excellent job of watching over the interests of the general public. Three of the four upholdings of the Zoning Administrator's decision came back as request for rehearing, all of which were denied. In addition, the applicants in one of the Reversed decisions decided they did not like the Board's stipulations and came back for a rehearing; the Board granted the rehearing but then progressed to the same determination all over again.

Besides attending the regular fourth-Thursday evening meetings (as well as occasional second-Thursday meetings to reduce application logjams and also a couple other special meetings to accommodate some applicants' special needs), members of the ZBA attended a series of New Hampshire Municipal Association law seminars held in Manchester, as well as an Office of State Planning conference in Concord.

It should be noted that the ZBA could not function as efficiently as it does without the constant effort and support being provided by the Zoning Administrator, Mrs. Susan Snide, and her secretary, Ms. Melanie Axelson, along with Ed Madigan, the Building Inspector, and Bill Oleksak, the Code Enforcement Officer. These are the people in the front lines, and Hudson has been fortunate to have all of them on its staff. Those of us who remember how much more work and stress it was for the volunteers in the old days are eternally grateful for their presence.

Respectfully submitted,

J. Bradford Seabury, Chairman

Category	Total	Approved	Denied	Deferred	Withdrawn
Special Exceptions					
• Wetlands	5	4	-	1	-
• Home Occupation	13	12	1	-	-
• Special Schools	1	1	-	-	-
Variances					
• Use	1	-	-	-	1
• Dual-Use	1	-	-	-	1
• Expand Use	1	-	1	-	-
• Area	24	12	10	1	1
Appeals of Administrative Decisions	8	4 Reversed	4 Upheld	-	-
Totals	54	33	16	2	3
Rehearing Requests	7	6 Not to Rehear	1 To Rehear	-	-

ZONING DEPARTMENT ANNUAL REPORT FISCAL YEAR 1995

The Zoning Department is comprised of the Zoning Administrator, Building Inspector, Code/Health Officer, one secretary and a receptionist who is split between the Planning, Engineering and Zoning Departments. The department is responsible for the review and issuance of all building, electrical and plumbing permits and subsequent inspections, citation of land use violations, health inspections and conformance with the health statutes, interpretation of the zoning ordinance and staffing the Building Board of Appeals and Zoning Board of Adjustment.

We respond to calls from businesses, interested in locating in Hudson, regarding zoning, building code and environmental issues. We also direct businesses, existing and new arrivals, to various departments for information regarding expansions, changes or new construction on their sites.

As noted in previous years the team work between departments is one of the prime factors in making our department effective. We are grateful for the cooperation and assistance we receive from Debbie Hogan, Receptionist. Part of the team work necessary for us to function also occurs within our own department. We are very dependent on our Secretary, Melanie Axelson who keeps us up to date with the different lists of the activities in which we each are involved.

The Code/Health Officer, William Oleksak, reports 873 code inspections for the year. Bill was also effective in having the Selectmen adopt a food sanitation ordinance, a tattoo ordinance and a septic ordinance in Town.

The code/health officer is responsible for the inspection of day care centers, asbestos inspection, foster care inspections, food inspection (though we are not self inspecting), inspections regarding environmental concerns as well as dwelling units which may be in violation of the state minimum health/housing codes. Bill also has the responsibility of inspecting septic systems during construction. Bill performed 510 such inspections this past fiscal year.

The Building Inspector, Ed Madigan is required to perform at least 10 inspections per new dwelling unit. The actual number is greater since the work in progress is subject to continuous inspection. Typically commercial and industrial structures require more inspections due to size and standards for construction.

Following this report is the listing of the types of building permits issued for the fiscal year. The number of dwelling units this past year declined over the past three years. However, over all building permits did increase this past year. Total number of permits appeared to be on the decline since 1990. However, it also appears that trend may have reversed itself with this past year.

The arithmetic mean for the past 7 fiscal years (1988 to 1995) for dwelling units constructed in the Town of Hudson is 103. The number of dwelling units constructed ranged from a high in 1988/1989 of 162 to a low of 92 this year.

In fiscal year 1992/1993 total revenue for building permits was \$68,366 and for fiscal year 1993/1994 revenues were \$75,983 and this fiscal year revenues were \$71,734. The building permit fee schedule which is based on dimensions of the building has not changed in 3 years. Thus the increases in revenue cannot be explained by an increase in the fee schedule.

Code enforcement is a continuous activity of this department. It requires a certain amount of finesse and discretion. It is important to inform and educate people they are in violation of some particular land use code prior to pursuing enforcement action.

To that end we have used the format adopted by all land use enforcement as well as the general court(s) and revised in 1992 which allows for the notification of a violation to the owner/operator of the property, first. Then a citation to plea by mail, similar to a traffic ticket, may be delivered to the owner/operator if the situation is not rectified within a given period of time, usually ten days. We have been successful in prosecuting cases using this new form. Other cases have been cleared or elected to go before the ZBA for adjudication.

Respectfully Submitted,

Susan Snide
Zoning Administrator

FISCAL YEAR BUILDING PERMIT COMPARISON

DESCRIPTION	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95
ADDITION	88	35	33	29	33	42	69
ALTERATION	52	39	58	59	44	48	13
ANTENNA	00	01	00	02	00	00	01
CHIMNEY/FIREPLACE	11	07	11	07	07	05	12
COMMERCIAL ADDITION	00	00	00	00	00	05	12
COMMERCIAL ALTERATION	08	15	22	15	26	13	28
COMMERCIAL BUILDING	09	06	00	03	10	01	02
CONDOMINIUM	09	28	00	00	00	00	00
DECK	30	18	24	27	28	30	35
DEMOLITION	03	05	07	10	05	03	06
DUPLEX	42	23	06	01	02	08	01
FENCE	25	38	33	21	22	12	03
FOUNDATION ONLY	00	01	15	05	05	00	01
GARAGE	19	12	16	17	15	25	29
INDUSTRIAL ADDITION	00	00	00	00	00	02	01
INDUSTRIAL ALTERATION	00	08	06	10	05	08	05
INDUSTRIAL BUILDING	01	03	06	01	03	00	01
INSTITUTIONAL ADDITION	00	00	00	00	00	00	00
INSTITUTIONAL ALTERATION	00	00	00	02	00	00	00
INSTITUTIONAL BUILDING	00	00	03	00	00	00	00
KENNEL	01	00	00	01	00	00	00
MOBILE HOME	02	01	05	03	05	05	07
POOL	37	21	34	18	21	22	29
REPAIR/REPLACE	00	00	05	03	09	24	36
SCREEN HOUSE	00	00	01	02	00	00	00
SHED/BARN	26	33	36	33	32	16	21
SHELTER	00	01	01	00	00	00	00
SIGN	64	77	87	82	59	40	34
SINGLE FAMILY HOUSE	78	83	86	104	96	102	90
STORAGE (TRACTOR TRAILER)	00	01	00	00	00	00	00
TEMPORARY FACILITIES	00	00	03	02	01	00	00
TENT	02	02	03	03	03	01	00
UNDERGROUND TANK	01	00	00	00	00	00	00
UTILITIES (PUBLIC)	00	00	00	00	00	03	00
VOIDS	02	02	03	05	03	02	07
TOTALS:	510	460	504	466	431	417	443

29-NOV-95	MONIES EARNED	PAGE 1
	FISCAL 1994 - 1995	
NAME		GROSS PAY
ADAMS, KENNETH		27,962.08
ALLISON, JEFFREY		837.00
AMES, DOUGLAS		2,841.75
ANDERSON, MARCUETTA		508.00
ANGELL, LYDIA		53,512.70
ANGER, CARLA		33,215.67
ANGER, JOSEPH		34,168.22
ANGER, PAUL		27,719.67
ANGER, BARBARA		226.89
APPLER, DOUGLAS		1,059.55
APPLER, VIVIAN		1,630.63
AVERY JR, WILLIAM		40,116.56
AXELSON, MELANIE		21,361.61
BAESSLER, LELA		286.00
BALUKONIS, PAUL		31,520.87
BASTIEN, ALFRED		29,812.14
BEIKE, VICTORIA		126.75
BENTON, ELISA		23,740.70
BENTON, STEPHEN		39,888.37
BIANCHI, ROBERT		40,748.38
BLAKE, BRIAN		34,793.74
BLINN, KEVIN		2,299.51
BOISVERT, PRISCILLA		33,970.55
BOUCHARD, KATHY		1,543.95
BOUCHER, LUCILLE		305.50
BOUCHER, ELLEN		21,167.04
BOWEN, KEITH		3,148.77
BRADLEY, PAULA		22,140.81
BREAULT, DONALD		34,645.72
BRENNAN, TRACY		3,670.88
BREWER, JOHN		49,277.84
BRIAND, JENNIFER		27,393.10
BROUGH, FRED		1,424.25
BROWNE, THOMAS		4,318.20
BRUSSEY, DANIELLE		1,821.76
BURKE, EDMUND		479.13
BURNS III, ROBERT		1,935.30
BURNS, KEVIN		44,825.45
BUXTON, ROBERT		27,362.74
CABRAL, SALLY		4,666.62
CAHILL, ROBERT		79.50
CALLAHAN, DIANE		3,118.50
CAMPBELL, ROBERT		750.00
CAMPBELL, PATRICK		3,448.10
CARDIN, DONNA		344.25
CAREY, DOROTHY		26,826.63
CARLONE, CAROL		400.00
CARRIER, GERALD		38,109.72
CARTER, NEAL		42,152.39
CASSALIA, DONALD		39,001.82
CESANA, JOHN		28,076.10
CHAPMAN, BRENDA		3,235.50
CHARBONNEAU, RHONA		3,200.04
CHESNULEVICH, HARRY		1,115.63
CHESTER, JENNIFER		4,655.66
CLOOS, JEFFREY		1,678.70
CLOSS, WILLIAM		49,790.22

NAME	GROSS PAY
CLOUTIER, JOYCE	1,167.25
COLE, JOHN	382.20
COLE, CHRISTIN	824.06
COLEMAN, RICHARD	22,606.19
COLLISHAW, PETER	33,682.88
COOMBES, LOLITA	9,761.12
CORBETT, GARY	3,435.00
CORCORAN, LINDA	15,552.60
CORMIER, MARY JANE	738.00
COULOMBE JR, CLAUDE	20,220.33
CULLEN III, JAMES	29,624.16
DALESSIO, ELLEN	93.50
DELANO, JANIE	169.00
DIGIACOMO, DONNA	27,657.80
DILWORTH JR., HOWARD	4,733.79
DIXIT, FUNEET	427.50
DOBENS, DAVID	30,953.10
DOBENS, JAMES	450.00
DOLLOFF, DAVID	191.25
DONOVAN, LYNNE	492.50
DREW, ROBERT	42,047.40
DUBE, STEVEN	34,372.68
DUBOWIK, THERESE	6,000.00
DUBUQUE, DOUGLAS	30,823.27
DUFAULT, SUSAN	38,050.43
DUMAIS, LYNN	1,954.04
DUMONT, LISA	2,208.27
DUPRAT, JEAN	491.26
DYAC, CHARLES	29,665.68
EMANUELSON, JEFFREY	1,577.88
EMMONS, WILLIAM	35,867.84
ETHIER, RICHARD	55,943.62
FALLON, PATRICK	545.00
FERENTINO, JEFFREY	20,984.29
FISHER, JANE	526.02
FLAHIVE, JUANITA	20,261.50
FORRENCE, JESS	44,509.57
FOSTER, WENDY	26,107.33
FOURNIER, RICHARD	913.50
GAGNON, ROBERT	26,118.72
GAGNON, MAUREEN	3,553.88
GANNON, STEPHEN	30,998.63
GARDNER, RONALD	4,163.42
GARSHIDE, JR., ALAN	185.63
GENDRON, RICHARD	53,999.92
GERAGHTY, JAMES	35,201.31
GILBERT, CHARLES	34,392.72
GIROUARD, KRISTINE	2,377.50
GIROUARD, JEANNETTE	1,703.68
GOLNER, BARRY	10,823.39
GOSPODAREK, MICHAEL	50,569.43
GOSSSELIN, MICHAEL	6,712.20
GOULD, JUDITH	30,844.59
GOULET, WENDY	996.00
GRUGAN, JOANN	204.75
GRUGAN, FAUL	18,409.80
GUILL, JEANNETTE	370.50

NAME	GROSS PAY
HAMELIN, JENNIFER	1,319.17
HAMILTON, SHERRI	10,270.60
HAMMOND, LEON	357.50
HANSEN, TODD	43,273.50
HARMON, KATHERINE	64.50
HETZER, JAMES	100.75
HOBBS, JR, WILLIAM	1,278.88
HOGAN, DEBORAH	18,455.49
HOGAN, AMY	1,544.82
HOLLAND, HAROLD	9,734.63
HOLLCRAFT, JENNIFER	1,433.26
HOLT, ELIZABETH	13,940.96
HOULE, RICHARD	252.26
HUGHES, JENNIFER	1,210.86
HULL, SUSAN	3,753.75
HURST, WILLIAM	42,585.16
INDERBITZEN, PAUL	100.00
JASPER, SHAWN	3,009.94
JOHNSON, CHRISTIAN	4,197.48
JOHNSON, KENNETH	326.82
JOHNSTON, MARY	3,558.95
JOYAL, DIANE	555.75
KAHN, SHERRY	584.38
KAMPE, LAUREL	20,654.40
KATSOHIS, GREGORY	34,769.02
KEARNS, TIMOTHY	42,318.37
KEENAN, MICHAEL	250.00
KEENAN, AMY	19.50
KENDALL, DAVID	27,446.69
KOSCHMAN, LESLIE	225.28
KUCIJ, RICHARD	1,779.77
LAINE, PATRICIA	26,898.33
LAMBERT, ALBERT	29.25
LAMPER, TIMOTHY	31,036.06
LAMPER, EDWARD	41,351.74
LAMPER, CHRISTINA	21,542.16
LANDRY JR., OMER	3,609.00
LANDRY, BETH	1,664.26
LARGY, EDWARD	143.00
LATHAM, KRISTINE	1,814.93
LAVALLEE, JASON	512.50
LAVOIE, PAMELA	21,228.19
LAVOIE, JASON	36,710.53
LAVOIE, LEE	600.00
LIBBY, CHESTER	37,586.18
LOCKE, HEATHER	1,524.88
LOCKE, BARBARA	21,471.80
LOVEJOY, STEPHEN	2,559.38
LOW, RICHARD	27,253.45
LUSZCZ, JOSHUA	1,189.38
LYONS, STEVE	26,936.89
MACIEJCZYK, REBECCA	8,770.18
MADIGAN, EDWARD	36,814.05
MADISON, LORRAINE	3,200.04
MANNING, RICHARD	246.75
MARCEL, JOHN	3,373.15
MARSHALL, RICHARD	50,954.58

29-NOV-95

MONIES EARNED
FISCAL 1994 - 1995

PAGE 4

NAME	GRUSS PAY
MARTINEK, KEVIN	1,405.00
MASON, BRIAN	52,206.35
MASON, SALLY	999.00
MASSEY, KENNETH	100.00
MASTROGIACOMO, CARYN	19,884.80
MAY, CYNTHIA	14,997.60
MAYNARD, RONALD	56.25
MCCRADY, DONALD	47,295.53
MCGIVERN, KEVIN	515.00
MCGRAW, ESTHER	193.38
MCLLARKY, TERRANCE	141.38
MCMASTER, BRIAN	11,123.87
MCNEIL, DONALD	34,739.02
MCWILLIAMS, CURTIS	1,667.55
MEIER, NANCY	17,205.13
MELLO JR, RAYMOND	45,327.81
MERCHANT, WILLIAM	1,647.21
MILLER, ELIZABETH	3,875.52
MIRZA, SYMA	1,759.50
MITCHELL, KIM	20,469.65
MITCHELL, JOSEPH	30,498.55
MORIN, MICHELLE	365.00
MORIN, DAVID	38,852.64
MORIN, DUANE	29,875.62
MORSE, LISA	2,297.04
MULVEY, JAMES	14,243.91
NICHOLS, BRUCE	158.50
NICHOLS, CECILE	37,470.16
NICHOLS, PHILLIP	31,953.44
NUTE, LISA	36,968.48
O'BRIEN, KEVIN	30,562.20
OLEKSAK, WILLIAM	32,563.30
PAQUETTE, JAMES	2,546.75
PARKER, RAYMOND	955.38
PARDONS, LOIS	17.00
PAULHUS, CELESTE	309.76
PEASE JR, WILLIAM	47,999.83
PETERSON, EDWARD	450.00
PETRAIN, DIANE	1,812.03
PETRAIN, DAVID	1,026.81
PETTINATO, DENISE	3,432.00
PFARNER, JANE	14,053.32
PIED, AARON	542.50
PIKE, NEIL	32,480.03
PIMENTAL, MANUEL	1,343.50
POISSON, DARRYL	2,340.00
POPER, HARRY	75.00
FORCELLI, KACY	31,521.99
POTNIS, KUNAL	838.89
POULIN, KENNARD	1,833.01
PROVENCAL, SCOTT	1,474.90
PROVENCAL, REGINALD	6,835.40
RAICHE, RUSSELL	135.00
RAMASKA, KERRI	768.75
RECKIS, JAMIE	1,017.50
REED, BARRY	25,299.34
REYNOLDS, MICHAEL	47,052.76

NAME	GROSS PAY
RICHARDSON, DEBRA	3,441.75
RICKER, THOMAS	28,817.53
ROBERT, ANNA	3,880.50
RODGERS, GARY	53,482.02
RODONIS, JOHN	15,757.94
RONDEAU, ALBERT	6,921.25
ROSS, JOSEPH	4,777.50
ROSSINO, JOSEPH	53,073.42
ROWELL, YOLANDE	4,216.89
ROY III, GEORGE	29,441.82
RUDOLPH, MICHELLE	3,340.32
SASSAK, JUDITH	361.50
SASSAK, DAVID	30,573.79
SCANZANO, THOMAS	6,825.60
SCOTT, RALPH	2,288.20
SEABURY, ANN	3,200.04
SEMPLE, ALAN	41,249.95
SHARON, PAUL	50,573.10
SHARPE, PAUL	34,593.50
SHAW, JENNIFER	1,060.20
SILVER, PETER	2,290.00
SKELTON, SHERRY	1,502.83
SMITH, VIRGINIA	282.75
SMITH, MICHAEL	34,548.23
SMITH, JACLYN	375.00
SMITH, SCOTT	34,828.82
SNIDE, ANN	35,906.00
SOJKA, ANNE	52.00
SPOONER, ROGER	45,573.44
ST. CYR, GAYLE	26,185.34
STAFFIER, DONNA	3,027.88
STARKEY, SEAN	935.00
STEVENSON, CAROL	19,886.72
SULLIVAN, ARTHUR	29,144.01
SULLIVAN, KEVIN	37,197.05
SULLIVAN, THOMAS	30,304.42
SWEENEY, CHRISTINA	11,155.67
SWIDEREK, MELANIE	1,428.00
TAYLOR, AMY	1,689.20
THIBODEAU, TRACY	27,997.35
TOUSIGNANT, ROBERT	44,445.75
TOWNE, RODNEY	26,615.19
TYLER, MARILYN	9,858.63
TYLER, KIMBERLY	35.20
UPHAM, TIMOTHY	847.00
UPHAM, LINDA	427.20
VACHON, ANITA	4,505.89
VALENTI, NANCY	13,530.80
VALERAS, MICHAEL	148.13
VAUGHAN, TIMOTHY	166.88
VOISINE, KATHLEEN	21,404.07
WASLUK, REITA	121.88
WEAVER JR, CLINTON	44,800.03
WEBSTER, GARY	32,499.14
WIERS, JANICE	25,441.17
WIGHTMAN, FLORENCE	708.00
WILCOX, JOHN	1,439.25

29-NOV-95

MONIES EARNED
FISCAL 1994 - 1995

PAGE 6

NAME	GROSS PAY
WILLIAMSON, JOYCE	2,819.93
WING, MARY	15,163.49
WORTH, BRUCE	5,851.20
WOZNIAK, JOSEPH	100.00
WRIGHT, LORRAINE	8,364.38
ZAKOS, PRISCILLA	25,649.93
ZIMINSKY, GEOFFREY	43,727.85

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

A00125	A-1 SECURITY	4,951.00
A00130	A & B SIGNS	1,207.00
A00135	ACME RADIATOR REPAIR	1,485.00
A00144	ADM TOOL SERVICE CO INC	150.20
A00155	AJ MAC ELECTRICAL CONTRACTORS	250.00
A00163	AMERICAN MEDICAL ASSOC	8.00
A00280	ABREU, JOSEPH F.	27.14
A00300	ACADEMIC INFORMATION SYSTEMS	224.95
A00330	ACCONTEMPS	29,787.20
A00370	ACME HYGRD-SEEDING INC	1,513.23
A00400	ACTION GRAPHICS	13,602.70
A00540	ADAMSON INDUSTRIES	753.00
A00570	ADDITIVE SERVICES, INC	229.13
A00629	ADVANCED MAINTENANCE PRODUCTS	1,172.03
A00632	ADVANCED TECHNOLOGY	29.90
A00660	ADMINS INC.	8,235.00
A00670	AIREX CORPORATION	174.36
A00690	AKRON BRASS CO	64.62
A00708	ALCO EQUIPMENT INC	635.24
A00728	ALERT-ALL CORP	42.40
A00732	ALERT GLASS & ALUMINUM	43.00
A00740	ALEXANDER BATTERY CO EAST	545.47
A00750	ALEXANDERS SHOP'N SAVE	1,467.94
A00775	ALL STATES ASPHALT, INC	5,382.00
A00782	ALLEN, ROBERT C. & ANGELA M.	402.03
A00783	ALLIANCE NETWORKS	60.00

Date: 29-JAN-96

Page: 2

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
A00786	ALLSTATE INSURANCE	233.00
A00800	ALTERNATIVE LOGISTICS, INC	808.64
A00810	ALTMAN, GARY	630.75
A00815	ALUNOKIS, STANLEY	192.40
A00833	AMERICAN APPRAISAL ASSOC	540.00
A00855	AMERICAN AUTO SEAT COVER INC	436.52
A00870	AMERICAN DATA	695.54
A00877	AMERICAN EXCAVATING CORP	500.00
A00881	AMERICAN FIRE EQUIPMENT CO	995.00
A00887	AMERICAN LIGHTNING ROD CO, IN	840.00
A00892	AMERICAN MANAGEMENT ASSOC.	139.00
A00895	AMERICAN MEDICAL ASSOC	60.90
A00920	AMERICAN PLANNING ASSOCIATION	1,196.95
A00990	AMERICAN PUBLIC HEALTH ASSOC	100.00
A01008	AMERICAN PUBLIC WORKS ASSOC	146.00
A01094	AMERICAN RED CROSS	5,644.00
A01175	AMERICAN SECURITY EDUCATORS	284.90
A01224	AMERICAN SIGN / FRAME CO	30.00
A01267	AMERICAN SOCIETY OF CIVIL ENG	151.00
A01286	AMERICAN SOCIETY OF NOTARIES	18.00
A01612	AMERICAN SPEEDY PRINTING	1,962.20
A01625	AMERICAN TAPE DISTRIBUTORS IN	31.30
A01645	AMRO ENVIRONMENTAL	925.00
A01650	AMSTERDAM PRINTING & LITHO	227.07

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

A01664	ANACOMP	1,694.62
A01678	ANCO ENGRAVED SIGNS & STAMPS	53.16
A01694	ANDERSON-LITTLE	1,043.99
A01696	ANDOVER BANK	24.01
A01706	ANGELL, LYDIA W.	948.92
A01740	ANGER, CARLA - FLEX	408.10
A01775	ANGER WELDING & EQUIPMENT INC	6,755.00
A01780	ANIMAL CARE EQUIPMENT & SERVS	234.02
A01830	ANNE'S COUNTRY FLORALS	177.00
A01857	ANTON ENTERPRISES	348.83
A01863	APCO	57.00
A01909	AQUA VENTURES	2,708.40
A01933	ARMAND'S TV REPAIR	139.50
A01942	ASHWOOD DEVELOPMENT COMPANIES	25.00
A01943	ASHWORTH BY THE SEA	79.92
A01948	ASSOCIATED SALES & BAG CO	240.31
A01952	ASSOCIATED PUBLIC SAFETY	125.00
A01968	ATLANTIC AQUA SPORTS	552.80
A01971	ATLANTIC TRACY INC	68.12
A01990	ATRIUM MEDICAL CORP	589.23
A02003	AT & T	4,241.99
A02500	AVITAR ASSOC OF N.E., INC.	13,521.66
A02600	AXELSON, MELANIE	500.00
B00073	B & C GLASS	41.40
B00080	B & S LOCKSMITHS, INC	23.94
B00090	BOCA	681.50

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
B00110	BABINGTON, JEFFERY	675.00
B00170	BAG-GO	102.50
B00180	BAILEY DISTRIBUTING CORP	2,767.83
B00238	BAIN PEST CONTROL SERVICE	185.00
B00266	BALSAMS, THE	333.50
B00277	BANCOSTON MORTGAGE CORP	1,358.86
B00280	BANK OF NEW HAMPSHIRE	519.40
B00290	BANNER SYSTEMS	1,211.76
B00590	BARRETT, CATHERINE	156.60
B00609	BARRY, JEAN R.	208.07
B00615	BARTLETT, DONNA ANN	254.08
B00660	BEAULIEU, BARBARA	160.00
B00661	BEARINGS, INC	51.78
B00662	BEAUREGARD, RICHARD	51.20
B00688	BEDNAR, JOHN	31.26
B00697	BELBIN, THEODORE	14.96
B00700	BELLAVANCE BEVERAGE	218.94
B00722	BEL-NOR CO INC	283.19
B00730	BENDEL, STEPHEN B	145.05
B00745	BENTON, ELISA	1,213.01
B00749	BENTON, STEPHEN	4,007.84
B00750	BENTON, STEPHEN - FLEX	797.00
B00772	BERGERON, PAUL & PAULINE	800.00
B00800	BERNARD AUTO PARTS, INC.	1,265.71

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
B00900	BEST POWER TECHNOLOGY, INC	275.00
B00997	BETTERWAY INDUSTRIAL GASSES	1,331.86
B01004	BIAGINI, KAREN	50.00
B01011	BIANCHI, ROBERT	260.00
B01025	BILL CAHILL'S SUPER SUBS	232.52
B01050	BISSON MOVING & STORAGE	1,181.50
B01075	BIELAWSKI, ANN M	200.00
B01098	BLANCHARD, KEN	240.00
B01099	BLANCHARD, KENNETH	250.00
B01200	BLINN, KEVIN	62.00
B01250	BLUE STAR GLASS COMPANY	473.00
B01288	BOB'S PIZZA	296.00
B01325	BOISVERT, PRISCILLA	27.98
B01340	BONHAM CORP	1,239.50
B01347	BONNACCI, MARTIN	477.00
B01363	BORDER AREA MUTUAL AID ASSOC	25.00
B01466	BOSTON GLOBE	288.00
B01476	BOSTON & MAINE RR	225.00
B01490	BOUCHER, RAY	15.00
B01500	BOUND TREE/NORTH AMERICAN	6,958.18
B01610	BOWEN, KEITH	120.00
B01667	BOYER, ROSEMARIE	213.00
B01700	BRADY BUSINESS FORMS, INC.	2,028.47
B01810	BRADLEES CORPORATION	160.55
B01950	BREAULT, DONALD	400.00
B01957	BREL ASSOCIATES	13,832.60

REPORT VENDTOT
Town of Hudson, New Hampshire

Vendor Number	Vendor Name	Amount for Year
B02001	BREWER, JOHN	242.00
B02023	BROOKLINE MACHINE CO INC	146.98
B02065	FRED BROUGH	62.00
B02080	BROUSSEAU, HOLLY	151.80
B02110	BROWN, HERBERT & KAREN	805.69
B02120	BROWNCOR INTERNATIONAL	158.83
B02150	BROWN'S AGWAY	1,696.47
B02200	BROWN'S RIVER BINDERY, INC	2,065.00
B02256	BROX INDUSTRIES INC.	42,527.85
B02273	BRUCE TRANSPORTATION GROUP	4,882.53
B02281	BRUN, RAY	75.00
B02596	BULL HN	396.86
B02765	BURGESS, RALPH G. & ELIZABETH	9.49
B02770	BURKE, ED	60.59
B02782	BURNS III, ROBERT J.	27.78
B03030	BUTTERWORTH LEGAL PUBLISHERS	2,016.13
B03090	BYRNE, MELISSA	120.00
C00065	CED-TWIN STATE ELECTRIC SUPPL	68.73
C00075	CET TECHNOLOGY CO	86.79
C00078	CFX MORTGAGE, INC	26.53
C00101	CIT GROUP	1,638.90
C00105	CRC PRESS INC	509.65
C00108	C&S ADMIN SERVICE FOR MEDICAR	174.64
C00110	C & S SPECIALTY INC	749.79
C00140	C.M.A.C.O.A.	25.00
C00225	CAIRNS & BROTHER	92.26

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

C00240	CALCOMP	866.00
C00246	CALIBRE PRESS, INC.	159.00
C00284	CAMPERS INN	85.90
C00290	CAMPUS CENTER HOTEL	204.00
C00335	CANOBIE LAKE PARK	2,340.00
C00408	CAPITAL OFFSET COMPANY, INC	929.25
C00450	CAPITOL PLUMBING & HIG SUPPLY	10.61
C00550	CAR DEVELOPMENT CORP	48.29
C00555	CAR PHONE STORE, THE	249.00
C00593	CARLONE, CAROL	17.02
C00602	CARNEY, WAYNE	30.00
C00605	CARNIVALE, TONY	400.00
C00625	CARRIER, GERALD	697.67
C00628	CARRIER, GERALD - FLEX PLAN	3,906.77
C00653	CARTER, NEAL	75.00
C00680	CASTANINO, MARJORIE	22.40
C00899	CENTRAL EQUIPMENT COMPANY	1,080.20
C01045	CHAGNON, EMILE JR	248.34
C01196	CHARLENE'S FLOWER& GIFT SHOPP	44.00
C01239	CHASE MANHATTAN MORTGAGE CORP	1,891.99
C01251	CHEMSERVE CO., INC.	24,068.85
C01277	CHICAGO MARRIOTT DOWNTOWN	559.90
C01290	CHICK BEAULIEU INC	65.00
C01530	CHRISTIAN DELIVERY &	274.25

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

C01595	CIALEK, JOHN	34.75
C01650	CIRCUIT CITY	1,259.00
C01670	CITIZENS MORTGAGE CORP	910.39
C01700	CLARK BOARDMAN CALLAGHAN	458.92
C01745	CLEMENS INDUSTRIES, INC	200.50
C01817	CLOSS, WILLIAM JR	329.31
C01930	CLEAN HARBORS ENV. SERV., INC	4,745.00
C01942	CLIFFORD INC.	984.89
C01944	CLIMB HIGH TREE WORKS	775.00
C01945	COBB GROUP	118.00
C01970	COFFEE PAUSE	484.65
C02319	COLLISHAW ELECTRIC	435.95
C02324	COLLISHAW, PETER	646.48
C02330	COMFORT INN	186.63
C02340	COMMERCIAL STREET TRUST	5,611.09
C02350	COMMUNICATION SUPPLIES	162.30
C02390	COMMUNITY COUNCIL OF NASHUA N	7,180.00
C02405	COMPUCRAFT, INC	1,563.50
C02407	COMPUSERVE INC	921.51
C02408	COMPUTER-ED INC	716.00
C02409	COMPUTER CITY	2,458.96
C02430	COMPUTERSMITH, INC	4,575.00
C02502	CONCRETE CORING COMPANY	450.00
C02504	CONCRETE SYSTEMS INC	5,825.00
C02610	CONNECTICUT DRIVESHAFT	148.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

C02652	CONSOLIDATED UTILITY EQUIP SV	3,572.48
C02689	CONSUMERS NH WATER	31.07
C02690	CONSUMERS NH WATER COMPANY	238,163.33
C02763	CONTINENTAL PAVING INC	9,817.37
C02770	CONTINENTAL RESOURCES	3,452.47
C02800	CONWAY ASSOCIATES INC.	3,140.56
C02860	COOPER, RUSSELL	1,626.00
C02875	COPY SHOP	203.71
C02905	COREY, PATRICIA A.	559.03
C02940	CORPORATE SOFTWARE, INC	186.00
C02950	CORRIVEAU-ROUTHIER INC.	1,454.59
C03000	COSTELLO, LOMASNEY, & DENAPOL	143,699.97
C03054	COUNTRYSIDE REALTY TRUST	4,625.27
C03071	COUNTRYWIDE FUNDING CORP	33.71
C03075	COUTU, CONSTANCE A	68.78
C03080	COUTURE, STEPHANIE	45.00
C03095	CRAFTSMEN PRESS	471.50
C03110	CREDIT BUREAU SVCS OF NH	192.80
C03131	CROATTI, MICHAEL & DEBORAH	123.36
C03153	CROWN LINEN SERVICE INC	2,115.19
C03500	CUMMINS-ALLISON CORP	246.00
C03990	CUSACK, KENNETH	10.00
D00080	D.G. WAGNER COMPANY INC	476.10
D00350	DALE, BEVERLY	400.00
D00400	DANFOR FIRE & SAFETY	679.00
D00401	DANFOR TECHNICAL GASES	566.52

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

D00414	DATA COMM WAREHOUSE	141.95
D00426	DAVID EDWIN INC	1,541.00
D00442	DAY, ELISE	60.00
D00445	DAY-TIMERS INC	32.20
D00507	DECO, INC.	8,708.70
D00510	DEERY, MARY A.	280.00
D00515	DELLWARE DIRECT	739.00
D00552	DEMOULAS SUPER MARKETS, INC.	2,734.11
D00557	DENNIS K. BURKE, INC	255.33
D00569	DEPARTMENT OF AGRICULTURE	2,401.00
D00574	DEPT OF HOUSING & URBAN DEV.	20.32
D00583	DERY, MAURICE	93.00
D00589	DESJARDINS, ALINE	75.00
D00709	DICTAPHONE CORPORATION	4,601.52
D00755	DIESEL-X FUEL INJECTION INC	365.00
D00775	DIFONZO ENTERPRISES	3,029.50
D00800	DIGITAL EQUIPMENT CORPORATION	42,632.63
D00830	DILWORTH, HOWARD	62.00
D00835	DIME SAVINGS BANK OF NY FSB	119.07
D00843	DISCOVERY ZONE	690.27
D00863	DISTINCTIVE DETAILING	240.00
D00865	DISTRIBUTORS TOOL X-CHANGE	42.98
D00887	DONAHUE BROTHERS, INC.	511.09
D00890	DONAHUE, MCCAFFREY, TUCKER &	128,718.88
D00895	DONNEGAN SYSTEMS, INC	195.95

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

D00897	DONOVAN EQUIPMENT CO INC	2,402.08
D00899	DONOVAN SPRING CO INC	3,513.53
D01049	DRAPER ENERGY CO, INC	16,145.50
D01070.	DREW, ROBERT	400.00
D01100	DROZNICK, CAROL R. & JOEL R.	663.72
D01199	DUBE & CABRAL	3,486.30
D01300	DUBE ASSOCIATES	2,522.00
D01317	DUBE, ROBERT J.P. & ROSE M.	91.54
D01319	DUBE, STEVE	412.08
D01808	DUMONT, DONALD	628.00
D01810	DUMONT, SR, LEO R.	1,206.00
D01880	DUNKIN DONUTS	21.00
D02504	DYNATECH TACTICAL	267.50
E00020	EIT	63.50
E00031	EMS 2000, INC	434.50
E00034	ENR	105.00
E00060	EARLSON INDUSTRIAL CORP	300.68
E00073	EASTERN SALT COMPANY INC	58,142.75
E00089	EASTERN PIPE SERVICE INC	2,547.91
E00117	ECHO INDUSTRIAL PRODUCTS INC	175.51
E00200	ELECTRIC LIGHT COMPANY	5,764.70
E00295	ELSLAH, SAYED H., MD	176.00
E00310	EMANUELSON, JEFF	62.00
E00350	EMED COMPANY, INC	178.72
E00360	EMERGENCY WARNING SYSTEM OF N	4,952.24
E00370	EMMERT, DONALD G.	22.64

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
E00420	ENERGY NORTH	923.63
E00422	ENERGY NORTH PROPANE	1,947.08
E00425	ENERGYNORTH NATURAL GAS, INC	8,950.46
E00650	ERB, LESLIE & MARGARET	431.80
E00748	ETCHSTONE PROPERTIES, INC	118.01
E00759	EVERETT J. PRESCOTT, INC.	21,439.83
E00878	EXPRESSWEAR	1,362.50
E00890	EXXON COMPANY, USA	4,167.12
F00100	F.B. HALE	32,854.55
F00128	FARLAND, NORMAN & SIMONE	21.15
F00140	FAUVEL, LEO	299.03
F00165	FDIC	65,100.72
F00167	FDIC, NE SERVICE CENTER	1,768.08
F00170	FECTEAU, MARK & DEBORAH	122.86
F00175	FEDCO	89.13
F00176	FEDCO TANK & EQUIPMENT	171.50
F00190	FEDERAL COMMUNICATIONS	85.00
F00200	FEDERAL EXPRESS CORPORATION	25.00
F00223	FELICIA REALTY TRUST	1,566.90
F00225	FELIX CHEMICAL TOILETS, INC	2,100.00
F00265	FERENTINO, JEFFREY - FLEX	2,558.60
F00275	FERREIRA, ROBERT	628.00
F00306	FIRE BARN	18,150.70
F00316	FIRE CHIEF	49.00
F00325	FIRE ENGINEERING	49.90
F00335	FIRE HOOKS UNLIMITED INC	49.50

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

F00340	FIREHOUSE MAGAZINE	23.47
F00359	FIRE RESOURCES, INC	333.00
F00363	FIRE AND RESCUE INSTITUTE, IN	1,298.50
F00365	FIRE TECH & SAFETY OF NE	149.48
F00400	FIRST NEW HAMPSHIRE BANK	1,090,014.99
F00415	FIRST NH MORTGAGE CORP	1,836.37
F00800	FLEMING TITLE SERVICES INC	41.43
F01045	FORNASH, KAREN	477.00
F01048	FORNATARO, LOUANN	262.50
F01055	FORREST MARINE	33.99
F01097	FOURNIER, HAFNER	100.00
F01099	FOURNIER, RICHARD	147.00
F01170	FRANCOEUR, GARY	1,000.00
F01185	FRANK SPRAGUE PROFESSIONAL	15.52
F01400	FRED FULLER OIL CO.	369.68
F01450	FREDDIE'S TRANSMISSION SVC.	216.55
F01510	FREDERICK FLOW INC	13,877.50
F01525	FREDERICKSEAL INC	203.91
F01540	FREESTYLE	158.39
F01600	FRENETTE, KIM	495.00
F01830	FULLER, DAVID J	396.84
F01930	FUTURE SUPPLY CORP.	92.40
G00020	GASB	120.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

G00022	G.A. THOMPSON CO, INC	43.09
G00030	G.E. CAPITAL MORTGAGE SERVICE	177.97
G00060	GFWC-HUDSON JR WOMAN'S CLUB	27.00
G00100	G. NEIL COMPANIES	52.93
G00185	GAGNE, RONALD	370.59
G00191	GAGNON FURNITURE	700.00
G00194	GAHLAWAT, JAGDEEP S. & AGNES	2,529.63
G00200	GALL'S INC	687.06
G00350	GANNON, STEVE	66.00
G00355	GATE CITY APPLIANCE SERVICE	84.65
G00359	GATE CITY FENCE COMPANY INC	1,124.88
G00363	GATEWAY 2000	3,644.00
G00368	GATEWAY FAMILY HEALTH CENTER	4,400.00
G00375	GAUTHIER, NORMAN	385.00
G00420	GEMINI GEOTECHNICAL ASSOC INC	5,090.00
G00430	GEMPLER'S, INC	51.95
G00490	GENDRON, RICHARD	388.80
G00500	GENERAL CODE PUBLISHERS	5,138.08
G00697	GEO-SQL CORP	1,500.00
G00700	GZA GEONVIRONMENTAL, INC	11,972.82
G00708	GEORGE H. BROWN CONSTRUCTION	250.00
G00721	GILBERT INC	134.05
G00723	GILE, GEORGE & JACQUELINE	255.04
G00777	GLOBAL COMPUTER SUPPLIES	1,277.23
G00791	GOLDTHWAITE, DAVID B & ANDREA	45.01
G00792	GONZALES, MICHAEL J.	790.26

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
G00793	GOODYEAR AUTO SERVICE CENTER	1,054.88
G00794	GOODWIN, MURIEL A.	34.22
G00808	GORVEATT, FLOYD	1,670.00
G00828.	GOSLINE, ANN	740.00
G00837	GOSPODAREK, MICHAEL	1,220.90
G00838	GOSPODAREK, MICHAEL - FLEX	3,967.23
G00844	GOSSELIN RENTAL SALES & SERV	547.39
G00852	GOULD, JUDY	27.00
G00855	GOULD LAW OFFICES, IOLTA ACCT	1,186.42
G01091	GOVERNMENT FINANCE OFFICERS	555.00
G01092	GOVT FINANCE OFFICERS ASSOC	240.00
G01235	GRAFTON COUNTY MASONRY	390.00
G01250	GRAHAM, TODD	390.00
G01330	GRANITE STATE DESIGNERS &	95.00
G01349	GRANITE STATE MINERALS	393.75
G01355	GRANITE STATE STAMPS, INC.	68.50
G01400	GRAPPONE AUTO JUNCTION	635.64
G01401	GRAPPONE INDUSTRIAL, INC	50.60
G01402	GRAPPONE TRUCK CENTER	35,923.01
G01417	GREAT EAGLE MOTEL	156.60
G01435	GREEN-KEY HORTICULTURAL	330.00
G01473	GREENFIELD STATE PARK	142.00
G01490	GREGOIRE, PAUL	41.07
G01590	GREYSTONE MORTGAGE CORP	80.11
G01850	GUIA INTERNATIONAL	39.50

REPORT VENDTOT

Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

H00085	H.O.P. PRESSURE CLEANING SRV	15.45
H00120	HAFFNERS CAR CARE CORP	589.23
H00140	HALL SIGNS INC	727.20
H00200	HAMILTON, SHERRI L.	143.70
H00249	HAMM SEPTIC SERVICES INC	405.00
H00300	HAMMAR CORPORATION	4,306.38
H00337	HANNA RUBBER COMPANY	116.12
H00341	HANOVER TROPHIES	504.30
H00355	HANSEN, TODD	684.21
H00425	HARBOR FREIGHT TOOLS	53.89
H00430	HARD ROCK CAFE	408.00
H00440	HARLOW, WAYNE	14.93
H00450	HAROLD ESTEY LUMBER, INC.	153.00
H00525	HARRIS EQUIPMENT REPAIR SVC	294.85
H00535	HARVARD COMMUNITY HEALTH PLAN	116.00
H00537	HARVARD MANAGEMENT	347.00
H00541	HASSEY, JR., WILLIAM	75.00
H00550	HAYNER / SWANSON, INC.	5,191.05
H00563	HEALEY, JOHN C.	87.68
H00600	HEALTHSOURCE	30,225.33
H00601	HELLER, PETE	25.00
H00605	HENDERSON ASSOCIATES, INC	624.09
H00609	HESS COMMUNICATION SERVICES	5,743.00
H00611	HESSMAN, ERIKA	889.73
H00619	HIBBARD & SPINELLA, PA	43.83

Date: 29-JAN-96

Page: 17

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
H00622	HIGGINS, RICHARD	660.00
H00624	HILCO PROPERTY SERVICES	444.08
H00625	HILL-DONNELLY CORPORATION	194.18
H00683	HILLSBOROUGH COUNTY PROBATE	13.00
H00854	HILLSBOROUGH COUNTY TREASURER	2,024,421.25
H00865	HILLYARD CHEMICAL CO	1,065.94
H00910	HOAGLUND, ROBERT	24.74
H00935	HOBART INSTITUTE	15.90
H00972	HOGAN, AMY	20.00
H00974	HOGANS GARDEN CENTER	10.95
H01021	HOME DEPOT/GECC	3,414.57
H01051	HOME HEALTH & HOSPICE CARE	16,000.00
H01080	HOMESTEAD PRESS	317.22
H01178	HONEYWELL INC	247.20
H01189	HOOKSETT VINYL, INC	3,600.00
H01195	HOOPER, GEORGE & MICHELLE	644.66
H01225	HOWARD, LYDIA M.	59.34
H01227	HOWARD P. FAIRFIELD, INC	42,892.36
H01235	HOWTEK, INC	192.10
H01319	HUDSON ALIGNMENT	121.90
H01350	HUDSON ANIMAL HOSPITAL	815.60
H01445	HUDSON CHAMBER OF COMMERCE	481.00
H01450	HUDSON CYCLE CENTER	224.90
H01490	HUDSON FALCONS	7,082.32
H01655	HUDSON-LITCHFIELD NEWS	7,094.50

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

H01700	HUDSON MINUTEMEN	5,985.46
H01719	HUDSON MOBILE ESTATES	260.00
H01725	HUDSON MONUMENTS, INC	200.00
H01737	HUDSON MOTOR INN	4,166.00
H01750	HUDSON PAVING INC.	7,430.95
H01780	HUDSON POLICE RELIEF ASSOC	297.50
H01786	HUDSON POST #48	1,200.00
H01822	HUDSON POSTMASTER	17,909.52
H01949	HUDSON SCHOOL DISTRICT	47,509.85
H01950	HUDSON SCHOOL DISTRICT	17,135,145.
H02100	HUDSON TASK FORCE ON SUICIDE	25,000.00
H02150	HUDSON TIRE MART INC.	1,379.00
H02175	HUDSON TOWN CLERK/TAX	7,216.00
H02200	HUDSON TROPHY COMPANY	3,520.50
H02250	HUDSON TRUE VALUE HARDWARE	2,911.49
H02280	HUDSON VICKERY REALTY TRUST	7,090.53
H02600	HYDROCAD	298.00
I00020	I.A.A.R.S.	150.00
I00146	ICMA	587.40
I00147	ICMA ANNUAL CONFERENCE	460.00
I00150	ICMA RETIREMENT TRUST-457	24,096.37
I00155	ICMA HOUSING BUREAU	129.69
I00201	IMSA	50.00
I00233	ISCO	95.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
I00245	ITT RESIDENTIAL CAPITAL	139.48
I00270	IDEAL BUSINESS MACHINES INC	137.00
I00272	IDEANETICS SIMULATOR SYSTEMS	3,800.00
I00300	IDENTI-KIT CO, INC	408.00
I00708	IMPACT MARKETING	610.00
I00744	INDUSTRIAL CLEANING PRODUCTS	258.21
I00755	INDUSTRIAL SCIENTIFIC	703.33
I00764	INGERSON TRANSPORTATION	1,375.00
I00781	INMAC	2,805.11
I00790	INSERRA, ROBERT	412.15
I00795	INSIGHT DIRECT	1,611.00
I00805	INTERNATIONAL ASSOC OF CHIEFS	1,440.00
I00821	INTERNET WORLD	19.97
I00828	INTERSPIRD, INC	9,912.00
I00850	IRON MOUNTAIN	900.00
J00030	J.D. PLUMBING CO. INC.	1,021.52
J00045	J. DEARBORN ELECTRIC	2,915.24
J00058	J&J PARTY& JANITORIAL SUPPLIE	249.45
J00060	J.J. KELLER & ASSOC INC	57.81
J00075	J. LAWRENCE HALL CO., INC.	2,821.60
J00088	J.P. CHEMICAL COMPANY INC	465.00
J00100	J.S. TOWING	350.00
J00135	JACLYN'S ENTERPRISE	883.75
J00140	JACOBS, WENDY L	401.72
J00150	JACQUES PERSONNEL	460.00
J00175	JAFFREY FIRE PROTECTION CO IN	317.34

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
J00181	JAMAR TECHNOLOGIES	76.94
J00200	JASPER CORP.	1,030.00
J00201	JASPER, SHAWN	709.71
J00250	JAY'S AUTOMOTIVE	28.99
J00450	JEFFERSON, LEE ANN	5.00
J00625	JENSEN TOOLS, INC	371.52
J00710	JERRY'S RADIO & TV SERVICE IN	150.00
J00750	JESSOP, LISA	15.00
795	JET-CD	265.00
J00825	JEWETT CONSTRUCTION CO, INC	1,677,248.0
J00850	JFK LIBRARY	82.00
J00855	J F MCDERMOTT CO	702.80
J00880	JIFFY LUBE	1,398.85
J00884	JIMMY'S PIZZA	70.00
J00924	JOHN GRAPPONE FORD	17,600.00
J01000	JOHNSON & DIX FUEL CORP.	39,702.33
J01003	JOHNSON'S ELECTRIC	87.07
J01700	JOY, PAULINE	520.00
K00020	KAESER AND BLAIR INC	1,699.12
K00030	KAESTLE BOOS ASSOC., INC.	38,148.55
K00085	KASHULINES, ARTHUR J, JR	463.31
K00112	KAY'S REALTY, INC.	425.00
K00210	KEARNS TECHNICAL SERVICES	484.40
K00211	KEARNS, TIMOTHY	440.58
K00212	KEARNS, TIMOTHY	1,729.06
K00354	KELLEY COMPANY	968.86

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

K00355	KELLEY, RALPH	107.52
K00357	KELLY, COLEMAN J.	66.96
K00375	KEMPTON RUG	111.00
K00408	KENDALL, BARRY	102.00
K00413	KENDRICK, AL	5,635.00
K00430	KENRICK, ALBERT	11,233.62
K00460	KENTROL INC	19.60
K00600	KERRY FIRE PROTECTION	98.65
K00895	KEYCORP MORTGAGE, INC	823.93
K00940	KHANNA, ROD	1,689.00
K01025	KIMARK SPECIALTY BOX CO	804.83
K01050	KIMBALL CHASE COMPANY, INC	130.00
K01225	KNIGHT, KATHY	14.00
K01240	KONIS CORPORATION	711.25
K01250	KOSMAN, GLADYS	72.51
K01265	KOVATCH MOBILE EQUIPMENT	161.42
K01350	KWIK-KOPY	167.00
L00030	L.E. MURAN CO.	7,694.87
L00040	LETN	4,656.00
L00045	LHS ASSOCIATES INC	2,365.65
L00048	LJM SERVICE, INC	60.00
L00075	LAB SAFETY	1,175.17
L00100	LAKES REGION FIRE APPARATUS	324.95
L00160	LAMARRE, RAYMOND B & BEVERLY	94.82
L00199	LAMPER, CHRISTINA	192.20
L00220	LANDRY, CAROL	15.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
L00240	LAPUSATA, LINDA	82.99
L00260	LATTINVILLE, WILLIAM &	359.64
L00338	LAUDIEN, GERD	1,832.00
L00347	LAVOIE, JOHN P.	149.35
L00374	LECHMERE CREDIT CARD PLAN	2,046.83
L00375	LEACH, PATRICE	347.00
L00376	LECLAIR PROPERTY MNGT	1,405.00
L00380	LEE FREIGHTLINER & EQUIPMENT	35.22
L00390	LEGROW, ROBERT A. & KAREN	7.89
L00475	LESSARD BUS COMPANY	1,900.00
L00519	LEWIS, WALTER	563.00
L00529	LIBERTY INTERNATIONAL TRUCKS	1,368.80
L00582	LIFEGUARD SYSTEMS INC	2,500.00
L00825	LOCKE OFFICE PRODUCTS, INC.	20,610.87
L00990	LOCAL GOVERNMENT INSTITUTE	99.00
L01850	LOMAS MORTGAGE USA	1,080.86
L01970	LONDONDERRY BASKETBALL CLUB	480.00
L02000	LONDONDERRY BOWLING CENTER	139.70
L02080	LORING, SHORT & HARMON	849.72
L02250	LOW, RICH	100.00
L02380	LUCKY DUCK CAR WASH	22.50
L03500	LYNN PEAVEY COMPANY	279.50
M00040	M.B. MAINTENANCE INC	1,223.00
M00045	MC PRODUCTS INC	120.53
M00048	M ERIC ZIMMER CO	93.60
M00050	MGM EQUIPMENT, INC.	544.67

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
M00055	M & M ELECTRICAL SUPPLY CO	822.60
M00060	M & N SPORTS	6,377.11
M00113	MVS REPAIR & SUPPLY, INC	165.00
M00171.	MAARTMANN-MOE, RAGNVALD	82.32
M00175	MACDONALD, KRISTEN	16.56
M00177	MACDUFFIE PETROLEUM	955.54
M00185	MACLEAN HUNTER MARKET REPORTS	284.00
M00200	MACMULKIN CHEVROLET	26,425.25
M00215	MACNEIL AUTOMOTIVE PRODUCTS	89.90
M00265	MADISAN, EDWARD	37.50
M00280	MAGAW, JEFFREY D	648.73
M00295	MAGNOLIA FEDERAL BANK	2,060.47
M00298	MAGSON OF NORTHERN NEW ENGLAN	14,282.55
M00310	MAILHOT INDUSTRIES USA INC	2,277.30
M00317	MAINE ASSOCIATION OF PLANNERS	100.00
M00350	MAMMOTH FIRE ALARMS	45.07
M00385	MANCHESTER HARLEY-DAVIDSON IN	3,737.95
M00410	MANSFIELD, ALLEN	1,626.00
M00650	MARION OFFICE PRODUCTS	45.99
M00732	MARSHALL, RICHARD - FLEX	347.00
M00737	MARSHALL SIGNS	446.00
M00750	MARTIN, PAULA	450.00
M00761	MASI PLUMBING & HEATING INC.	107.14
M00764	MASON, BRIAN	62.00
M01005	MATTHEW THORNTON HEALTH PLAN	49,048.31

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

M01060	MAY, CYNTHIA - FLEX PLAN	1,950.00
M01078	MAYNARD & LESIEUR INC	451.74
M01085	MAYNARD & PAQUETTE INC	55.85
M01092	MAYNARD, GLENN S. & LINDA A.	982.58
M01095	MAYNARD PRINTING	722.50
M01100	MAZEROLLE & FRASCA	44.15
M01250	MCDONALD'S	50.53
M01252	MCDOWELL & MEKEEL	10.00
M01254	MCENANY, JACK	2,000.00
M01255	MCLLARKY, TERRANCE O.	235.00
M01260	MCMASTER, BRIAN	261.25
M01262	MCNEIL, DON - FLEX	1,000.00
M01263	MCNEIL, DON	100.00
M01265	MCGRAW-HILL, INC	37.35
M01266	MEALEY, JEFFREY	10.06
M01268	MEDIA RECOVERY INC	153.32
M01269	MEINEKE DISCOUNT MUFFLERS	801.59
M01275	MELLO, RAYMOND	174.61
M01405	MERCIER ENGRAVING AND AWARDS	547.95
M01425	MERRILL, DAVID W.	60.36
M01430	MERRIMACK BUSINESS EQUIPMENT	217.00
M01455	MERRIMACK VALLEY TOWN CLERKS	14.00
M01460	MERRIMACK YOUTH ASSOCIATION	500.00
M01510	MICHIE BUTTERWORTH	313.46
M01625	MICROSHOPPER	75.45

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
MO1630	MICRO WAREHOUSE, INC.	749.93
MO1635	MIDDLESEX COUNTY SHERIFF'S DP	175.00
MO1638	MIDWEST MICRO PERIPHERALS	6,947.26
MO1641	MIKE'S CUSTOM KANVAS	137.00
MO1650	MILL STEEL SUPPLY COMPANY	214.50
MO1654	MILLER ENGINEERING & TESTING	1,282.50
MO1667	MINUTEMAN PRESS	621.88
MO1672	MISCO	704.41
MO1678	MITCHELL, JOSEPH	203.64
MO1680	MITCHELL, ROBYN	15.00
MO1701	MOBILEMEDIA	645.40
MO1710	MONADNOCK MTN. WATER INC.	755.75
MO1730	MOORE LUMBER CO OF NH, INC	269.93
MO1755	MORIN, DAVID	315.00
MO1760	MORIN, DUANE FLEX PLAN	259.88
MO1800	MOSBY-YEAR BOOK, INC.	42.
MO1850	MOTOR SERVICE & SUPPLY INC	274.04
MO1900	MOTOROLA INC.	38,764.33
MO2100	MOVING CONNECTION	2,021.00
MO2260	MULTIPLE ZONES INTERNATIONAL	225.98
MO2300	MUNICIPAL LEASING CREDIT CORP	66,671.00
MO2330	MURPHY, ERIN	30.00
MO2333	MURPHY, MICHAEL S.	21.16
NO0006	N.A.F.A.R.S.	200.00
NO0027	NCPCCI	75.00

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
N00060	NFS SAVINGS BANK	623.02
N00068	NHPA	75.00
N00072	NHRA NEW HAMPSHIRE	75.00
N00076	NHSPCA	30.00
N00110	NTIS	27.00
N00125	NYSCA	1,095.00
N00180	NAGY, CHRISTOPHER M	384.67
N00200	NAKAGAMI, TAKENORI & SETSUOKO	6.00
N00245	NAN KING RESTAURANT	36.56
N00382	NASHUA FORD	456.25
N00400	NASHUA, CITY OF	320,809.61
N00709	NASHUA DISTRICT COURT	1,000.00
N00747	NASHUA FARMERS' EXCHANGE	2,619.55
N00843	NASHUA LUMBER CO., INC.	10.00
N00880	NASHUA MEMORIAL HOSPITAL	48.00
N01000	NASHUA REGIONAL PLANNING COMM	17,625.00
N01038	NASHUA REGIONAL SOLID WASTE	5,926.00
N01075	NASHUA SOUP KITCHEN & SHELTER	10,080.00
N01085	NASHUA TRANSIT SYSTEM	13,075.00
N01150	NASHUA WALLPAPER	465.78
N01185	NATCHES, RANDALL A.	1,590.64
N01213	NATIONAL AUTOMOBILE DEALERS	47.00
N01273	NATIONAL BUSINESS FURNITURE	288.00
N01275	NATIONAL BUSINESS INSTITUTE	138.00

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
N01300	NATL BUS WOMENS LEADERSHIP AS	79.00
N01400	NATIONAL FIRE PROTECTION ASSO	935.70
N01520	NATIONAL INFORMATION DATA CIR	34.90
N01845	NATIONAL PROPANE CORP	143.67
N01854	NATIONAL REGISTRY OF EMTS	155.00
N01880	NATIONAL SAFETY EQUIPMENT	576.60
N01885	NATIONAL SEMINARS GROUP	295.00
N01928	NAT'L TACTICAL OFFICERS ASSOC	30.00
N02150	NEPTUNE INC.	11,487.00
N02185	NEVADA BOB'S DISCOUNT	232.32
N02240	NEW ENGLAND AQUARIUM	807.50
N02244	NEW ENGLAND AUDIO TECH	15.00
N02250	NEW ENGLAND BARRICADE	6,363.38
N02301	NE BUILDING CODE ASSOC INC	30.00
N02325	NEW ENGLAND BUSINESS SERVICE	283.26
N02350	NEW ENGLAND FIRE EQUIPMENT CO	392.00
N02365	N.E. MUNICIPAL EQUIPMENT CO	117,155.21
N02399	NEW ENGLAND STATES GFOA	407.64
N02425	NE STATE POLICE INFO NETWORK	100.00
N02450	NEW ENGLAND TECH SUPPLY	475.00
N02560	NEW ENGLAND TRAFFIC SUPPLY	72.00
N02563	NH AMATEUR SOFTBALL ASSOC	260.00
N02568	NH ASSOC OF ASSESSING OFFICIA	120.00
N02575	NH ASSOC OF CHIEFS OF POLICE	50.00
N02590	NH ASSOCIATION OF CONSERVATIO	561.00

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
N02606	NH ASSOC OF FIRE CHIEFS	200.00
N02620	NEW HAMPSHIRE BAR ASSOC.	186.67
N02662	NH BUILDING OFFICIALS ASSOC	102.00
N02663	NHBOA, TREASURER	62.00
N02683	NH BUSINESS REVIEW	24.00
N02704	NH CHAPTER IAAI	160.00
N02785	NH CITY & TOWN CLERK ASSOC.	20.00
N02905	NEW HAMPSHIRE EDITIONS	16.00
N02955	NH EMERGENCY DISPATCH ASSOC	80.00
N02991	NH FIRE PREVENTION SOCIETY	109.00
N03032	NH FIRE STANDARDS & TRAINING	75.00
N03058	NH GOOD ROADS ASSOCIATION	25.00
N03083	NH GOVT FINANCE OFFICERS ASSO	270.00
N03109	NH HEALTH OFFICERS ASSOC	40.00
N03120	NH HOUSING FINANCE AUTHORITY	5.00
N03133	N.H. INDUSTRIAL SUPPLIERS, IN	376.79
N03174	NH LOCAL WELFARE ADMIN ASSOC	25.00
N03205	NEW HAMPSHIRE COLLEGE	1,995.00
N03215	NEW HAMPSHIRE MAILING SERVICE	9,223.62
N03220	NEW HAMPSHIRE MUNICIPAL ASSOC	7,210.49
N03221	NHMA BUDGET WORKSHOP	25.00
N03224	NHIMMA	180.00
N03227	NHMA HEALTH INSURANCE TRUST	190,859.74

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
N03252	NHMA PROPERTY-LIABILITY	156,980.86
N03302	NH MUNICIPAL SIGNAL ASSOC INC	10.00
N03351	N.H./NORTHEAST CREDIT SEVICE	1,480.95
N03360.	NHOSP-PLANNING CONFERENCE	30.00
N03395	NHPWA	50.00
N03450	NH RETIREMENT SYSTEM-EMPLDY	165,069.09
N03500	NH RETIREMENT SYSTEM-FIRE	148,317.26
N03550	NH RETIREMENT SYSTEM-POLICE	148,293.02
N03588	NEW HAMPSHIRE SAFE & LOCK CO	884.35
N03616	NH SPECIAL OLYMPICS	80.00
N03625	NH STATE FIREMENS ASSOC	276.00
N03640	NH STATE PERMANENT	40.00
N03680	NH TAX COLLECTORS' ASSOC	60.00
N03690	NH TECHNICAL INSTITUTE	2,834.00
N04200	NEWARK ELECTRONICS	58.21
N04252	NICHOLS, DECILE	69.5
N04265	NICHOLS, PHILLIP	201.90
N04275	NICK'S ROAST BEEF & PIZZA	569.12
N04280	NICOSIA, JOSEPH J.	1,644.05
N04320	NIKITAS, DIMITRIUS	190.04
N04550	NOEL, PAUL & SHARON	99.63
N04590	NORTH AMERICAN ADMINISTRATORS	34.40
N04700	NORTH SHORE MUSIC THEATRE	293.75

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
N04778	NORTHEAST DATA PROCESSING	325.17
N04860	NORTHEASTERN UNIVERSITY	766.00
N04874	NORTHERN HYDRAULICS, INC	387.14
N04950	NUTE, LISA - FLEX	525.22
N04951	NUTE, LISA	65.69
N04961	NYNEX	39,792.71
N04962	NYNEX MOBILE COMMUNICATIONS	3,335.10
000100	OBIS COMPANY INC	5,729.16
000135	OCCUPATIONAL HEALTH CENTER	718.00
000137	OCCUPATIONAL HEALTH SERVICES	1,795.00
000150	OCE-BRUNING, INC.	518.63
000243	OFFICEMAX CREDIT PLAN	105.02
000270	OFFICE OF STATE PLANNING	215.00
000285	OFFICETEAM	924.75
000300	OGREN, MURIEL J	486.55
000315	OHANIAN, PETER & DONNA	109.23
000370	OLD DOMINION BRUSH CO	239.80
000374	OLEKSAK, WILLIAM	93.90
000461	OMNI SERVICES INC	220.00
000548	ONE HOUR MARTINIZING	5,091.90
000560	ONE STOP REPAIR SHOP	71.00
000900	OSCO DRUG #982	267.91
001000	OSSIPEE MOUNTAIN ELECTRONICS	8,479.21
001220	O'VALLE, ERIN	25.00
P00002	PC COMPUTING	14.97
P00003	PC MAGAZINE	59.94

REPORT VENDTOT

Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

P00004	PC & MAC CONNECTION	1,334.45
P00005	P.J. EQUIPMENT, INC.	1,186.26
P00008	PGI INC	2,582.46
P00055	PADGETT-THOMPSON	396.00
P00095	PAGE NEW ENGLAND	1,064.00
P00126	PALMER GAS	10.00
P00138	PANORAMA SERVICE & SUPPLY, IN	919.90
P00150	PAPERDIRECT, INC	250.30
P00195	PARKER, JOHN R	258.15
P00205	PARKLAND MEDICAL CENTER	150.00
P00242	PAUL MOORE COMPANY	99.28
P00244	PAV REALTY TRUST	10.92
P00250	PEARLS TIRE SERVICE INC.	2,691.00
P00292	PEET BROS. CO., INC.	187.25
P00294	PELHAM DIESEL	10,384.01
P00358	PENSKE TRUCK LEASING CO, LP	88.00
P00365	PEOPLE'S HERITAGE BANK	187.11
P00400	PERK FUND	344.17
P00422	PERMA-LINE CORP OF NE	1,853.75
P00430	PERRY, THOMAS A. & SUZANNE C.	37.72
P00545	PETERSON, ED	39.92
P00555	PETTY CASH-HUDSON POLICE DEPT	319.90
P00560	PETTY CASH-SCOTT SMITH	1,145.31
P00565	PETTY CASH-HUDSON FIRE DEPT	356.87
P00575	PHELPS, JAMES P.	62.98
P00579	PHILBRICK, MARTHA	220.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

P00593	PHOTO RESOURCES CORP	56.00
P00624	PHYSIO-CONTROL CORP	2,628.00
P00677	PICTURE PERFECT	2,132.74
P00688	PIKE INDUSTRIES, INC	284,561.02
P00699	PIKE, NEIL	118.79
P00735	PIMENTAL, MANNY	60.00
P00770	PIONEER BANK & TRUST CO	51,363.44
P00800	PIONEER STANDARD ELECTRONICS	8,746.31
P00850	PITNEY BOWES INC	1,779.15
P00851	PITNEY BOWES CREDIT CORP	6,230.00
P01040	PLANNER PADS INC	33.45
P01053	PLODZIK & SANDERSON	17,500.00
P01075	PLOUFFE, ROLAND	90.00
P01110	POINTER, WILLIAM	22.40
P01192	POSEIDON AIR SYSTEMS	182.70
P01208	POULIN, KENNARD	15.00
P01216	POWERPHONE	716.00
P01240	PRACTITIONERS PUBLISHING CO	79.17
P01244	PRESCOTT, PATTI	14.00
P01246	PRESSTEK	544.61
P01255	PRINT FACTORY	1,103.30
P01260	PRODIGY SERVICES COMPANY	86.12
P01263	PROFESSIONAL FIREFIGHTERS	523.54
P01270	PROFESSIONAL OFFICE SERVICES	109.06
P01280	PROFESSIONAL SERVICE	5,872.00
P01285	PROGRAMMERS PARADISE	680.00

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
P01290	PROLYN CORP	687.00
P01295	PROVENCAL, DEBBIE	5.00
P01300	PROVENCAL, REGGIE	122.50
P01320 .	PRUDENTIAL HOME MORTGAGE CO	138.40
P01325	PRYOR RESOURCES INC	322.45
P01350	PSYCHOTHERAPY ASSOCIATES INC	2,650.00
P01450	PUBLIC SERVICE CO OF NH	203,337.81
P01451	PSNH	1,103.98
Q00022	QUALITY PRESS INC	185.00
Q00025	QUALITY REFRESHMENT SERVICES	1,319.13
Q00070	QUARTERMASTER	20.10
Q00175	QUILL CORPORATION	461.91
Q00250	QUINLAN PUBLISHING COMPANY	81.81
R00025	R.B. ALLEN CO INC	674.69
R00060	R.B. CROTEAU PHOTOGRAPHY	160.00
R00065	R.C. WELDING	205.00
R00070	R & E ASSESSING SERVICES	1,072.21
R00078	R.E. ERICKSON CO., INC.	296.00
R00081	R & F ELECTRIC CORP	221.00
R00095	R and R COMMUNICATIONS	5,331.18
R00097	R & S CARPET	104.71
R00098	RAPE&ASSAULT SUPPORT SERV. IN	5,000.00
R00100	R. WHITE EQUIPMENT CENTER, IN	787.90

REPORT VENDTOT Town of Hudson, New Hampshire TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
R00250	RADIO SHACK	723.99
R00290	RALPH PILL ELECTRICAL SUPPLY	1,335.68
R00310	RAMSEY ELECTRONICS, INC.	277.85
R00345	RATTE, MARC R.	11.20
R00366	RAY'S REPAIR SERVICE	100.00
R00410	REALTY QUEST	1,023.49
R00415	REAL ESTATE GRAPHICS, INC	40.14
R00418	REEL QUICK, INC	432.26
R00424	RED WING SHOE STORE	900.00
R00433	REED-JOSEPH INTERNATIONAL CO	64.50
R00434	REEDS FERRY SMALL BUILDINGS	440.51
R00436	RELIABLE SERVICE	141.00
R00456	RESCO	165.00
R00480	REYNOLDS, MICHAEL - FLEX	400.00
R00481	REYNOLDS, MICHAEL	863.02
R00530	RHOMAR INDUSTRIES INC	174.80
R00540	RICARD, NORMAND J & ANTOINET	23.17
R00557	RICHARD MECHANICAL CO.	863.12
R00560	RIENDEAU PRINTING CORP	3,518.00
R00563	RIST, ROGER D.	2,710.00
R00566	RIVENDELL ELECTRONICS	2,365.00
R00573	RIVIER COLLEGE	49.00
R00601	RO-BRAND PRODUCTS	579.29
R00623	ROCHESTER 100, INC	121.26
R00665	ROCKWOOD CORPORATION	749.50
R00730	RODGERS, GARY	667.49

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

R00780	RODONIS FARM	180.00
R00900	ROLLER KINGDOM	2,700.00
R00925	ROMAGNOLI PUBLICATIONS	13.50
R01200.	RORKE DATA INC	637.36
R01210	ROTH, WILLIAM	263.75
R01225	ROY, GEORGE	299.84
R01240	RST COMPUTER SALVAGE STORE	235.00
R01596	RUSSELL AUTO INC	44.74
S00020	SMS SYSTEMS MAINTENANCE SVC	15,802.00
S00040	S & S ARTS & CRAFTS	815.12
S00190	SAFETY-KLEEN CORP	379.00
S00193	SAFETY TRAFFIC MARKINGS, INC	13,990.55
S00196	SAFEWARE, THE INSURANCE AGENC	200.00
S00208	SAGAMORE INDUSTRIAL PROPERTIE	438.53
S00230	SAINT ANSELM COLLEGE	1,800.00
S00235	ST. JOSEPH COMMUNITY SVCS INC	2,795.00
S00250	ST. JOSEPH HOSPITAL	2,449.90
S00251	ST. JOSEPH HOSPITAL EAP	4,000.00
S00253	ST. KATHRYN CHURCH	186.48
S00256	SALEM SPORTSWEAR	96.43
S00258	SALES SERVICE/AMERICA, INC	126.08
S00275	SAM'S CLUB	12,425.19
S00303	SANSOUCY, GEORGE E	106,101.16
S00308	SCARVALAS, GARY & SHARON	641.25
S00315	SCHNABEL, PETER J.	54.23
S00328	SCOT'S AFFORDABLE TREE SVCS	200.00

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

S00405	SCOTSMAN GROUP	6,040.00
S00479	SCOTTIE INDUSTRIES INC	1,200.00
S00515	SCULPTURED WALL DESIGN	1,450.00
S00523	SEABURY, ANN	31.11
S00525	SEACOAST BUSINESS MACHINES	4,805.56
S00540	SEALS, GERALD	28.95
S00548	SEAL-TEC ASPHALT COATINGS	3,910.25
S00555	SEAMANS	261.40
S00581	SEARS	305.97
S00590	SEMINATORE, LINDA J.	936.07
S00593	SENDALL, PATRICIA	15.00
S00594	SENTRY MEDICAL PRODUCTS	328.00
S00610	SETON NAME PLATE COMPANY	316.75
S00614	SHARON, PAUL	854.78
S00626	SHAWMUT BANK CONNECTICUT, NA	244,820.01
S00628	SHAWMUT MORTGAGE CO	987.95
S00657	SHEPARD'S / MCGRAW-HILL INC	336.10
S00800	SHERATON PORTSMOUTH HOTEL	110.16
S00860	SHERWIN-WILLIAMS	1,777.19
S00881	SHESHUNOFF INFORMATION SVCS	204.95
S00901	SHOOTING SPORTS SUPPLY	2,858.20
S00913	SIGARMS INC.	299.13
S00922	SIMARD, CONRAD	150.00
S00924	SIMARD, DONALD	2,077.00
S00950	SIMPLEX TIME RECORDER	108.50

REPORT VENDTOT
Town of Hudson, New Hampshire
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number Vendor Name Amount for Year

S00964	SIMUNITION	440.00
S00982	SIR SPEEDY PRINTING	338.10
S01020	SISTI, LEONARD J.	1,032.46
S01025.	SITEK PC OUTLET	45.95
S01048	SKAGGS TELECOMMUNICATION	9,027.36
S01100	SMART, JUDITH	320.00
S01125	SMEAL FIRE APPARATUS CO	153,388.00
S01150	SMITH, III, ROSS G.	200.00
S01157	SMITH, SCOTT	16.50
S01158	SMITH, SCOTT - FLEX	2,500.00
S01175	SMITH'S PLUMBING & HEATING	358.55
S01270	SNIDE, SUSAN	36.30
S01275	SNIDE, SUSAN-FLEX PLAN	516.60
S01290	SNYDER, JOHN	24.89
S01325	SOUHEGAN MUTUAL FIRE AID ASSO	55.00
S01420	SOMERVILLE LUMBER	38.80
S01432	SONNY'S CAR WASH	337.50
S01475	SOULE, LESLIE, ZELIN	17,666.95
S01490	SOUSA REALTY	1,750.00
S01496	SOUTH CENTRAL NH ASA	3,480.00
S01498	SOUTH NH REG MEDICAL CENTER	116.00
S01507	SOUTHEASTERN NH HAZARDDOUS	3,500.00
S01540	SOUTHERN N.H. WATER CO.	414,719.89
S01550	SOUTHWORTH-MILTON INC.	7,011.34
S01590	SFAULDING COMPANY INC	3,070.06
S01737	SPORTS SOFTWARE ASSOC	214.90

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
S01780	STAPLES INC.	1,195.05
S01840	STATE CHEMICAL MFG CO	940.00
S01860	STATE OF NH/DEPT OF SAFETY	3,605.00
S01861	STATE OF NH - TITLE	3.00
S01864	STATE OF NEW HAMPSHIRE	333.00
S01866	STATE OF NEW HAMPSHIRE -U.C.	269.18
S01963	STATE STREET BANK & TRUST CO	347.15
S02058	STATEWIDE COMMUNICATIONS	35,329.60
S02163	STELLOS	1,030.00
S02170	STEPHENSON, EDMUND & LOUANNE	363.15
S02192	STEVIE P'S YACHT CLUB	65.72
S02210	STEWART TRAVEL SERVICE, INC	205.00
S02605	STOUFFER HARBORSIDE	695.00
S02610	STRATHAM TIRE	4,847.64
S02680	STRYKER	6,600.00
S02720	STEWART R. BROWNE MFG CO, INC	76.69
S02850	SUBURBAN AUTO	1,436.27
S02868	SULLIVAN, ARTHUR	190.00
S02885	SULLIVAN, THOMAS	550.12
S02900	SULLIVAN TIRE COMPANIES	4,369.76
S02995	SUN, THE	450.60

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
S03106	SUPERIOR EXCAVATING, INC	60,754.05
S03400	SURPLUS OFFICE EQUIPMENT, INC	160.00
S03500	SURVIVAIR	189.00
S03590.	SYNDISTAR, INC.	417.00
S04000	SZUGDA, MARK E.	124.46
T00092	TKT RECONDITIONING	65.00
T00100	TST EQUIPMENT INC	1,892.21
T00200	TANGUAY, ANDRE P.	192.00
T00230	TARRANT MANUFACTURING CO	276.27
T00248	TASTULA, ALLAN R.	46.05
T00290	TATE BROS. PAVING CO INC	21,576.40
T00300	TATE, LORRAINE	3,339.00
T00419	TELE-COMMUNICATION, INC	84.00
T00500	TELEGRAPH PUBLISHING CO	5,055.97
T00515	TELESECTOR RESOURCES GROUP IN	150.00
T00550	TESSCO	859.75
T00750	THOMPSON PUBLISHING GROUP	1,099.50
T00752	THOMPSON'S MARKET	12.96
T00920	TIGERDIRECT	539.85
T01000	TIMBERLAND MACHINERY	247.52
T01037	TOOL WAREHOUSE	154.20
T01040	TOTAL WASTE MANAGEMENT	100.87
T01041	TOMAHAWK LIVE TRAP CO	341.92
T01075	TOWN OF HUDSON - SEWER UTILIT	61,661.02
T01076	TOWN OF HUDSON	1,963,807.50

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
T01090	TOWN LINE MOBILE ESTATES	255.00
T01103	TOWN OF LITCHFIELD	478.20
T01107	TOWN OF PELHAM	2,760.00
T01112	TOWN OF WINDHAM	147.20
T01117	TOWNE, RODNEY	234.46
T01316	TRAFFIC ENGINEERING AND SALES	2,970.00
T01394	TREASURER, STATE OF NH	9,884.43
T01598	TRIPLE CROWN MOTORSPORTS	95.00
T01599	TRISTAR INDUSTRIES	143.68
T01630	TRIUMPH GLASS	217.00
T01645	TRUMBO, PATRICIA E.	88.36
T01692	TULLEY	952.54
T01710	TURCOTTE, ERIN DOHERTY	5.00
T01712	TURNER, THOMAS P	545.00
U00025	U.S. CAVALRY, INC.	206.75
U00027	U.S. HIGHWAY PRODUCTS, INC	259.96
U00032	U.S. POSTAL SERVICE	320.00
U00050	UARCO INCORPORATED	194.50
U00099	UNION LEADER CORPORATION	1,347.74
U00780	UNIVERSITY CONFERENCE SERVICE	300.00

REPORT VENDTOT
Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

U00800	UNIVERSITY OF NEW HAMPSHIRE	500.00
U00900	UNLIMITED OVERHEAD DOOR	650.00
U01000	UPTON, SANDERS & SMITH	855.50
V00100	VANASSE HANGEN BRUSTLIN, INC.	4,832.49
V00110	VANTECH SAFETYLINE	150.64
V00135	VCR REPAIR, INC	120.00
V00152	VIENS, CAROL	1,108.00
V00187	VINCELLO, JOSEPH	56.38
V00197	VOCATIONAL BUILDING TRADES	478.00
V00600	VULC TECH OF NEW ENGLAND INC	205.00
W00020	W.D. PERKINS	6,285.79
W00030	W.T. SUPPLY CO INC	14,461.55
W00045	W.W. GRAINGER, INC	2,942.51
W00100	WALL STREET JOURNAL	149.00
W00104	WALLACE, JULIE MOHAN	20.35
W00105	WALLACE, MICHAEL P.	100.00
W00149	WAL-MART STORES, INC.	2,519.32
W00150	WAL-MART STORE # 01-1785	2,326.48
W00250	WANG, JEAN	3,054.00
W00276	WARREN'S AUTO BODY	351.33
W00280	WARRINGTON GROUP, LTD	192.62
W00298	WASTE INC	164.50
W00300	WASTE MANAGEMENT OF NH	746,200.05
W00400	WATER INDUSTRIES, INC	123,245.00
W00407	WATERWEAR, INC	465.00

REPORT VENDTOT		
Town of Hudson, New Hampshire		
TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95		
Vendor Number	Vendor Name	Amount for Year
W00419	WEATHER SERVICES CORP	120.00
W00438	WEAVER, CLINT	62.00
W00477	WEBSTER, GARY	75.00
W00490	WELD POWER SERVICE CO	320.00
W00516	WESCO DISTRIBUTION, INC	140.47
W00525	WEST PUBLISHING COMPANY	177.25
W00560	WEYER, SUSAN	15.00
W00640	WHELEN ENGINEERING	56.46
W00650	WHITE PINE SOFTWARE, INC	127.25
W00655	WILCOX, JOHN	412.00
W00674	WINANS, BEVERLY	7.00
W00677	WINDOWS SOURCES	53.85
W00795	WILLY'S ALIGNMENT	2,931.70
W00798	WILNER-GREENE ASSOCIATES	665.50
W00830	WINDHAM INDUSTRIAL REPAIR	245.00
W00835	WINDSHIELDS AMERICA, INC	1,516.91
W00850	WINTER BASKETBALL LEAGUE	11,600.00
W00860	WISEMAN, CARYN	85.00
W00861	WISEMAN, LINDSEY	115.00
W00880	WOOD'S CRW CORP.	1,335.40
W00980	WORDPERFECT MAGAZINES	24.00
W01000	WORK SAFE	522.00
W01350	WOURGIOTIS, CHARLES & SHARON	21.15
W02000	WULF, GARY W.	14,615.14
Y00010	YANKEE ELECTRONICS	795.56
Y00050	YANKEE MICROFILM, INC.	181.38

REPORT VENDTOT

Town of Hudson, New Hampshire

TOTAL ACCOUNTS PAYABLE CHARGES BY VENDOR FOR FY '95

Vendor Number	Vendor Name	Amount for Year
---------------	-------------	-----------------

Y00062	YAP, ANITA	1,695.00
Y00075	YARMO COMPANY	2,300.00
Z00043	ZAKOS, PRISCILLA, FLEX PLAN	1,029.28
Z00075	ZEE MEDICAL SERVICE CO.	333.15
Z00078	ZELONIS, RICHARD	59.88
Z00085	ZEP MANUFACTURING COMPANY	1,234.79
Z00300	ZONING BULLETIN BIWEEKLY	81.81

TOWN OF HUDSON,
NEW HAMPSHIRE
FINANCIAL STATEMENTS
JUNE 30, 1995

TOWN OF HUDSON, NEW HAMPSHIRE

TABLE OF CONTENTS

JUNE 30, 1995

	PAGE(S)
INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS	1
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION	2
GENERAL PURPOSE FINANCIAL STATEMENTS	
EXHIBIT	
A Combined Balance Sheet - All Fund Types and Account Groups	3 - 6
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	7 - 8
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP Basis) - General and Special Revenue Funds	9 - 10
D Combined Statement of Revenues, Expenses and Changes in Fund Balances - All Nonexpendable Trust Funds	11
E Combined Statement of Cash Flows - All Nonexpendable Trust Funds	12
NOTES TO FINANCIAL STATEMENTS	13 - 35
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS	
SCHEDULE	
GENERAL FUND	
A-1 Statement of Estimated and Actual Revenues	36 - 37
A-2 Statement of Appropriations, Expenditures and Encumbrances	38 - 41
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance	42
SPECIAL REVENUE FUNDS	
B-1 Combining Balance Sheet	43 - 44
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances	45 - 46
Statements of Revenues, Expenditures and Changes in Fund Balance	
B-3 Sewer Department	47
B-4 Hills Memorial Library	48
B-5 Conservation Commission	49
TRUST AND AGENCY FUNDS	
C-1 Combining Balance Sheet	50 - 51
C-2 Combining Statement of Revenues and Changes in Fund Balances - Fiduciary Fund Type - Expendable Trust Funds	52
C-3 Combining Statement of Changes in Assets and Liabilities - Agency Funds	53 - 54

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

In planning and performing our audit of the Town of Hudson for the year ended June 30, 1995, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Plodzik & Sanderson
Professional Association*

August 8, 1995

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hudson as of June 30, 1995, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Hudson. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

August 8, 1995

*Plodzik & Sanderson
Professional Association*

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1995

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 11,793,693	\$ 2,547,890	\$
Investments		1,057,892	
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Interest		7,039	
Taxes	4,603,853		
Accounts	113,311	36,252	
<u>Special Assessments</u>			
Current		159,027	
Noncurrent		1,645,051	
Interfund Receivable	91,520	6,219	
Elderly Tax Liens	35,921		
Elderly Tax Liens			
Reserved Until Collected	(35,921)		
Prepaid Items	51,363		
Fixed Assets			
<u>Other Debits</u>			
Amount To Be Provided For			
Retirement of General Long-Term Debt			
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 16,653,740</u>	 <u>\$ 5,459,370</u>	 <u>\$ -0-</u>

Fiduciary Fund Types Trust and Agency	Account Groups		Total (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	
\$ 489,974	\$	\$	\$ 14,831,557
735,798			1,793,690
			7,039
			4,603,853
			149,563
			159,027
103,698			1,645,051
			201,437
			35,921
			(35,921)
			51,363
	15,416,383		15,416,383
		<u>6,127,800</u>	<u>6,127,800</u>
<u>\$ 1,329,470</u>	<u>\$ 15,416,383</u>	<u>\$ 6,127,800</u>	<u>\$ 44,986,763</u>

EXHIBIT A (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1995

<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Liabilities</u>			
Accounts Payable	\$ 48,352	\$ 43,534	\$
Accrued Payroll and Benefits	72,392		
Contracts Payable			227,662
Retainage Payable			21,288
Intergovernmental Payable		111,600	
Interfund Payable	109,917	60,462	31,058
Escrow and Performance Deposits			
Deferred Tax Revenues	13,375,781		
Other Deferred Revenues		1,706,742	
General Obligation Debt Payable			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>13,606,442</u>	<u>1,922,338</u>	<u>280,008</u>
<u>Equity and Other Credits</u>			
Investment in General Fixed Assets			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	489,095	282,485	4,600
Reserved For Contingencies	500,000		
Reserved For Special Purposes		2,408,378	
<u>Unreserved</u>			
Designated For Special Purposes		846,169	
Undesignated (Deficit)	<u>2,058,203</u>		<u>(284,608)</u>
Total Equity and Other Credits	<u>3,047,298</u>	<u>3,537,032</u>	<u>(280,008)</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>\$ 16,653,740</u>	 <u>\$ 5,459,370</u>	 <u>\$ -0-</u>

Fiduciary Fund Types Trust and Agency	Account Groups		Total (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	
\$	\$	\$	\$ 91,886
			72,392
			227,662
23,259			21,288
			134,859
598,593			201,437
			598,593
			13,375,781
			1,706,742
		5,590,000	5,590,000
		96,293	96,293
		441,507	441,507
<u>621,852</u>	<u></u>	<u>6,127,800</u>	<u>22,558,440</u>
	15,416,383		15,416,383
139,890			139,890
			776,180
			500,000
567,728			2,976,106
			846,169
			1,773,595
<u>707,618</u>	<u>15,416,383</u>	<u></u>	<u>22,428,323</u>
<u>\$ 1,329,470</u>	<u>\$ 15,416,383</u>	<u>\$ 6,127,800</u>	<u>\$ 44,986,763</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1995

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$ 27,137,320	\$	\$
Licenses and Permits	1,962,799		
Intergovernmental	929,102		
Charges For Services	460,639	1,533,376	
Miscellaneous	446,048	168,108	
<u>Other Financing Sources</u>			
Operating Transfers In	<u>30,000</u>	<u>448,008</u>	<u>296,372</u>
<u>Total Revenues and Other Financing Sources</u>	<u>30,965,908</u>	<u>2,149,492</u>	<u>296,372</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,690,269	6,441	
Public Safety	4,120,142		
Highways and Streets	1,777,352		
Sanitation	768,177	638,434	
Welfare	76,331		
Culture and Recreation	175,346	448,366	
Conservation		4,164	
Debt Service	839,526	413,541	
Capital Outlay	401,836	491,880	1,965,793
Intergovernmental	19,154,029		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>889,380</u>	<u>182,593</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>29,892,388</u>	<u>2,185,419</u>	<u>1,965,793</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	1,073,520	(35,927)	(1,669,421)
<u>Fund Balances - July 1 (As Restated)</u>	<u>1,973,778</u>	<u>3,572,959</u>	<u>1,389,413</u>
<u>Fund Balances (Deficit) - June 30</u>	<u>\$ 3,047,298</u>	<u>\$ 3,537,032</u>	<u>\$ (280,008)</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 27,137,320
	1,962,799
	929,102
	1,994,015
17,509	631,665
<u>297,593</u>	<u>1,071,973</u>
<u>315,102</u>	<u>33,726,874</u>
	1,696,710
	4,120,142
	1,777,352
	1,406,611
	76,331
	623,712
	4,164
	1,253,067
	2,859,509
	19,154,029
<u> </u>	<u>1,071,973</u>
<u> </u>	<u>34,043,600</u>
315,102	(316,726)
<u>223,989</u>	<u>7,160,139</u>
<u>\$ 539,091</u>	<u>\$ 6,843,413</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1995

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$ 26,855,169	\$ 27,137,320	\$ 282,151
Licenses and Permits	1,603,700	1,962,799	359,099
Intergovernmental	955,289	929,102	(26,187)
Charges For Services	205,180	460,639	255,459
Miscellaneous	206,000	446,048	240,048
<u>Other Financing Sources</u>			
Operating Transfers In	<u>50,200</u>	<u>30,000</u>	<u>(20,200)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>29,875,538</u>	<u>30,965,908</u>	<u>1,090,370</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,957,162	1,690,269	266,893
Public Safety	4,215,244	4,120,142	95,102
Highways and Streets	2,106,995	1,777,352	329,643
Sanitation	829,313	768,177	61,136
Welfare	76,000	76,331	(331)
Culture and Recreation	188,596	175,346	13,250
Conservation			
Debt Service	831,631	839,526	(7,895)
Capital Outlay	445,978	401,836	44,142
Intergovernmental	19,154,029	19,154,029	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>618,008</u>	<u>889,380</u>	<u>(271,372)</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>30,422,956</u>	<u>29,892,388</u>	<u>530,568</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>(547,418)</u>	<u>1,073,520</u>	<u>1,620,938</u>
<u>Fund Balances - July 1 (As Restated)</u>	<u>1,973,778</u>	<u>1,973,778</u>	
<u>Fund Balances - June 30</u>	<u>\$ 1,426,360</u>	<u>\$ 3,047,298</u>	<u>\$ 1,620,938</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 26,855,169	\$ 27,137,320	\$ 282,151
			1,603,700	1,962,799	359,099
			955,289	929,102	(26,187)
1,378,109	1,533,376	155,267	1,583,289	1,994,015	410,726
59,500	168,108	108,608	265,500	614,156	348,656
<u>507,436</u>	<u>448,008</u>	<u>(59,428)</u>	<u>557,636</u>	<u>478,008</u>	<u>(79,628)</u>
<u>1,945,045</u>	<u>2,149,492</u>	<u>204,447</u>	<u>31,820,583</u>	<u>33,115,400</u>	<u>1,294,817</u>
	6,441	(6,441)	1,957,162	1,696,710	260,452
			4,215,244	4,120,142	95,102
			2,106,995	1,777,352	329,643
895,948	638,434	257,514	1,725,261	1,406,611	318,650
			76,000	76,331	(331)
433,443	448,366	(14,923)	622,039	623,712	(1,673)
11,265	4,164	7,101	11,265	4,164	7,101
421,089	413,541	7,548	1,252,720	1,253,067	(347)
296,731	491,880	(195,149)	742,709	893,716	(151,007)
			19,154,029	19,154,029	
<u>180,000</u>	<u>182,593</u>	<u>(2,593)</u>	<u>798,008</u>	<u>1,071,973</u>	<u>(273,965)</u>
<u>2,238,476</u>	<u>2,185,419</u>	<u>53,057</u>	<u>32,661,432</u>	<u>32,077,807</u>	<u>583,625</u>
(293,431)	(35,927)	257,504	(840,849)	1,037,593	1,878,442
<u>3,572,959</u>	<u>3,572,959</u>	<u>_____</u>	<u>5,546,737</u>	<u>5,546,737</u>	<u>_____</u>
<u>\$ 3,279,528</u>	<u>\$ 3,537,032</u>	<u>\$ 257,504</u>	<u>\$ 4,705,888</u>	<u>\$ 6,584,330</u>	<u>\$ 1,878,442</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF HUDSON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1995

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>		<u>Total (Memorandum Only)</u>
	<u>Town</u>	<u>Library</u>	
<u>Operating Revenues</u>			
New Funds	\$ 600	\$	\$ 600
Interest and Dividends	<u>6,624</u>	<u>925</u>	<u>7,549</u>
<u>Total Operating Revenues</u>	7,224	925	8,149
<u>Operating Expenses</u>			
Trust Income Distributions	<u>680</u>	<u>100</u>	<u>780</u>
<u>Net Income</u>	6,544	825	7,369
<u>Fund Balances - July 1</u>	<u>137,953</u>	<u>23,205</u>	<u>161,158</u>
<u>Fund Balances - June 30</u>	<u>\$ 144,497</u>	<u>\$ 24,030</u>	<u>\$ 168,527</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1995

	<u>Fiduciary Fund Type</u>		Total (Memorandum Only)
	<u>Nonexpendable Trust Funds</u>		
	<u>Town</u>	<u>Library</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 6,624	\$ 925	\$ 7,549
New Funds Received	600		600
Trust Income Distributions	<u>(680)</u>	<u>(100)</u>	<u>(780)</u>
<u>Net Cash Provided by Operating Activities</u>	<u>6,544</u>	<u>825</u>	<u>7,369</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales and			
Maturities of Investment Activities	120,024		120,024
Purchase of Investment Securities	<u>(121,570)</u>	<u> </u>	<u>(121,570)</u>
<u>Net Cash (Used) in Investing Activities</u>	<u>(1,546)</u>	<u> </u>	<u>(1,546)</u>
<u>Net Increase in Cash</u>	4,998	825	5,823
<u>Cash - July 1</u>	<u>1,666</u>	<u>18,150</u>	<u>19,816</u>
<u>Cash - June 30</u>	<u>\$ 6,664</u>	<u>\$ 18,975</u>	<u>\$ 25,639</u>

The notes to financial statements are an integral part of this statement.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The Town of Hudson, New Hampshire, is a municipal corporation governed by an elected 5-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Hudson (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/ expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Police Forfeiture
- Hills Public Library
- Conservation Commission
- Capital Impact Fees
- Corridor Impact Fees
- Sewer Department

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Police Facility Fund is included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

- Town Trusts
- Library Trusts

Expendable Trust Funds

- Town Trusts
- Library Building Trust
- Capital Reserve

Agency Funds

- Developers' Performance Bonds
- Sewer Ordinance Deposits
- Planning Board Fee Deposits

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Revenue Administration.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994-95, \$900,000 of the beginning General Fund fund balance and \$100,000 of the beginning Special Revenue Fund fund balance were applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended June 30, 1995 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 11,622,309	\$ 2,045,045
School	17,135,145	
County	<u>2,018,084</u>	<u> </u>
<u>Total Appropriations</u>	<u>\$ 30,775,538</u>	<u>\$ 2,045,045</u>
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 136,513	\$ 205,916
End of period	(489,095)	(282,485)
Reserve for Special Purposes, June 30, 1994, voted in 1995 to be transferred to Capital Reserve		150,000
Expenditure of Corridor Impact Fees authorized by the Board of Selectmen February 14, 1995	<u> </u>	<u>120,000</u>
<u>Total Adjustments</u>	<u>(352,582)</u>	<u>193,431</u>
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 30,422,956</u>	<u>\$ 2,238,476</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes that were not liened within statutory time limits, unredeemed accounts that went beyond the 2-year statutory period for deeding, and certain other amounts deemed by management to have questionable collectibility have been reserved. Reserved amounts are not reflected on the balance sheet as Taxes Receivable and amounted to \$97,543 at June 30, 1995.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

The Governmental Accounting Standards Board (GASB) Codification Section P70 - *Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, and the Town believes that such practice is a knowledgeable application of the GASB Codification Section P70 exception, and therefore Level 4 GAAP compliance may be reached. The 1995 first half levy, which was committed in 1994-95, has been deferred.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (ambulance, police, sewer) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of allowances for estimated uncollectibles which are calculated as follows:

1. *Ambulance Services*

<u>Aging of Receivables</u>	<u>Percentage Reserved</u>
120 days +	70%
90 - 119 days	50%
60 - 89 days	40%
30 - 59 days	30%
Current	10%

2. *Sewer Rents and Various Assessments*

All liens of 1992 and older and assessments of 1994 and older have been reserved 100%. Management has performed a detailed review of all other accounts to determine a reasonable amount to reserve.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

Fixed Assets

General fixed assets are those acquired for general governmental purposes. They are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are recorded as expenditures in the governmental funds at the time goods are received and a liability is incurred. The related assets are reported in the General Fixed Assets Account Group.

All fixed assets are valued at historical cost, or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets.

The Town capitalizes all buildings and other assets with a cost of \$2,000 or more.

No depreciation has been provided on general fixed assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or extend the asset's life are not capitalized.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Contingencies - represents an amount to cover pending tax appeals for which management feels there is a probability of liability in the future.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Drug Forfeiture, Capital and Corridor Impact Fees, Expendable Trust Funds, and the income portion of the Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

There is a deficit of \$284,608 in the Capital Projects (Police Facility) Fund at June 30, 1995. Article 34 of the 1995 Town Meeting appropriated \$300,000 for 1995-96 to fund this deficit, such monies to come from the June 30, 1994, General Fund unreserved fund balance.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1995:

<u>Special Revenue Funds</u>	
Police Forfeiture	\$ 162,311
Capital Impact Fees	<u>8,800</u>
<u>Total</u>	<u>\$ 171,111</u>

The Police Forfeiture money does not require appropriation per RSA 318-B:17-b, and no budget was adopted for the Capital Impact Fees Fund which had previously been classified as an Agency Fund (See Note 7).

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	\$ 342,112	\$	\$ 4,911,786	\$ 5,253,898	\$ 5,144,062
Cash on Hand					<u>1,500</u>
<u>Total Cash</u>	<u>\$ 342,112</u>	<u>\$</u>	<u>\$ 4,911,786</u>	<u>\$ 5,253,898</u>	<u>\$ 5,145,562</u>
<u>Cash Equivalents</u>					
Repurchase Agreements		<u>9,685,995</u>		<u>9,685,995</u>	<u>9,685,995</u>
<u>Total Cash and Cash Equivalents</u>	<u>\$ 342,112</u>	<u>\$ 9,685,995</u>	<u>\$ 4,911,786</u>	<u>\$ 14,939,893</u>	<u>\$ 14,831,557</u>

Repurchase Agreements

Included in the Town's cash equivalents at June 30, 1995, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is collateralized with securities held by the banking institution which exceed the amount of the agreement. At June 30, 1995, the Town held investments in repurchase agreements as follows:

<u>Agreements</u>	<u>Underlying Securities</u>
\$9,685,995 received from First NH Bank to be repaid with interest of 6.0625 % on 07/03/95	F.H.L.B. \$2,150,000 maturing 09/03/97; \$2,064,000 market value
	F.H.L.B. \$4,850,000 maturing 09/03/97; \$4,656,000 market value
	F.H.L.B. \$2,000,000 maturing 03/23/00; \$1,810,000 market value
	F.H.L.B. \$1,100,000 maturing 05/12/97; \$1,058,750 market value
	U.S. Treasury Note \$95,000 maturing 04/30/00; \$97,554 market value

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town's name.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

	Category			Carrying	Market
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Certificates of Deposit	\$ 228,052	\$ 257,170	\$	\$ 485,222	\$ 485,222
US Government Obligations	400		296,325	296,725	296,538
Common Stocks			5,055	5,055	9,600
	<u>\$ 228,452</u>	<u>\$ 257,170</u>	<u>\$ 301,380</u>	<u>\$ 787,002</u>	<u>\$ 791,360</u>
New Hampshire Public Deposit Investment Pool				<u>1,006,688</u>	<u>1,006,688</u>
<u>Total Investments</u>				<u>\$ 1,793,690</u>	<u>\$ 1,798,048</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the Town Officials establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended June 30, 1995, was as follows:

Municipal Portion	\$ 7.21
School Tax Assessment	15.28
County Tax Assessment	<u>1.81</u>
<u>Total</u>	<u>\$ 24.30</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 22, 1995, placed a lien for all uncollected 1994 property taxes.

Taxes receivable at June 30, 1995, are as follows:

<u>Property Taxes</u>	
Levy of 1995	\$ 3,053,081
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1994	937,070
Levy of 1993	571,466
Levy of 1992	80,835
Levy of 1991	38,631
Levy of 1990	4,092
Levy of 1989	4,142
Levy of 1988	3,728
Demolition Lien	8,351
Less: Reserve for estimated uncollectible taxes	<u>(97,543)</u>
<u>Total Taxes Receivable</u>	<u>\$ 4,603,853</u>

D. Accounts Receivable

Accounts receivable as of June 30, 1995, are as follows:

<u>General Fund</u>		
Ambulance Service	\$ 99,208	
Industrial Discharge Fees	43,131	
Police Department Services	13,528	
Other	14,299	
Less Reserve for Uncollectible Amounts	<u>(56,855)</u>	
<u>Total General Fund</u>		\$ 113,311
<u>Special Revenue Fund</u>		
<u>Sewer Fund</u>		
Sewer Rents	\$ 39,560	
Sewer Liens	36,640	
Other	3,542	
Less Reserve for Uncollectible Amounts	<u>(43,490)</u>	
<u>Total Special Revenue Fund</u>		<u>36,252</u>
<u>Total Accounts Receivable</u>		<u>\$ 149,563</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

E. Special Assessments Receivable

Receivables from special assessments at June 30, 1995, are as follows:

	<u>Current</u>	<u>Noncurrent</u>
<u>Sewer Fund</u>		
Sagamore Betterment	\$ 90,096	\$ 1,214,761
Sewer Capital	75,250	70,611
Clement Betterment	10,878	114,675
Betterment Liens	10,403	
Belknap	3,989	189,169
Nevens/Gordon/Sheraton	1,388	47,409
Frenette Drive	891	41,848
Rangers Drive		146,128
Less Allowance for Uncollectible Amounts	<u>(33,868)</u>	<u>(179,550)</u>
<u>Total Special Assessments Receivable</u>	<u>\$ 159,027</u>	<u>\$ 1,645,051</u>

Current special assessment receivables represent billed special assessments that remain unpaid at year end. Noncurrent special assessments receivable represent amounts that will be billed in the future.

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1995, are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 91,520	\$ 109,917
<u>Special Revenue Funds</u>		
Conservation Commission	6,219	
Hills Public Library		34,087
Sewer Department		26,375
<u>Capital Projects Fund</u>		
Police Facility		31,058
<u>Agency Funds</u>		
Sewer Ordinance Deposits	54,309	
Planning Board Fee Deposits	<u>49,389</u>	
<u>Totals</u>	<u>\$ 201,437</u>	<u>\$ 201,437</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

G. Changes in General Fixed Assets

A summary of changes in general fixed assets for the fiscal year ended June 30, 1995, is as follows:

	Balances, <u>July 1</u>	<u>Additions</u>	<u>Retirements</u>	Balances, <u>June 30</u>
Land	\$ 7,268,023	\$ 11,426	\$ 7,500	\$ 7,271,949
Land Improvements	120,940			120,940
Buildings	1,620,071			1,620,071
Machinery and Equipment	1,083,447	177,329	61,050	1,199,726
Vehicles	2,929,688	356,532	294,353	2,991,867
Construction in Process	<u> </u>	<u>2,211,830</u>	<u> </u>	<u>2,211,830</u>
<u>Totals</u>	<u>\$13,022,169</u>	<u>\$2,757,117</u>	<u>\$362,903</u>	<u>\$15,416,383</u>

H. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During the fiscal year, the Town was a member of the following public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. The pool is self-sustaining through member premiums and includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For claims in excess of these amounts, the pool has reinsurance through commercial companies. Settled claims resulting from these risks have not exceeded coverage in any of the past three years.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

Compensation Funds of New Hampshire Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The pool is self-sustaining through member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

Reinsurance through commercial companies is carried for claims in excess of self-insured amounts. Settled claims resulting from these risks have not exceeded coverage in any of the past three years. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds and health and accident insurance.

NOTE 4 - LIABILITIES

A. Contracts Payable

Liabilities arising from the construction of the new police facility total \$248,950 at June 30, 1995. This amount is reflected in the Capital Projects Fund and is comprised of \$227,662 of contracts payable and \$21,288 of retainage payable.

B. Intergovernmental Payable

Payables due other governments at June 30, 1995, include:

Special Revenue Fund

Sewer Fund - Due to the City of Nashua	\$ 111,600
--	------------

Trust Fund

Capital Reserve - Due to the Hudson School District	<u>23,259</u>
---	---------------

Total Intergovernmental Payable

	<u>\$ 134,859</u>
--	-------------------

C. Deferred Revenue

General Fund

Deferred revenue at June 30, 1995, is as follows:

1995 Property Taxes	<u>\$13,375,781</u>
---------------------	---------------------

Special Revenue Fund

Sewer Department - Deferred revenue of \$1,706,742 represents Betterment and Capital Assessments not currently available.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

D. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended June 30, 1995, was \$4,200,810; the Town's total payroll was \$4,376,404.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1995, was as follows:

Town's Portion	\$ 161,857
Employees' Portion	<u>299,676</u>
<u>Total</u>	<u>\$ 461,533</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

E. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

F. Cafeteria Benefit Plan

Effective January 1991, the Town implemented a cafeteria benefit plan pursuant to section 125 of the IRS code. Under this plan, eligible employees may direct a contribution from pre-tax earnings, into any combination of the following benefit categories:

1. Out of pocket Medical Spending Account; or
2. Dependent Care Spending Account

Under no circumstances may an employee direct more than \$1,000 annually into the Medical or \$5,000 annually into the Dependent Care Spending Account.

All full-time and part-time employees (working at least 20 hours per week) employed on a regular and continuous basis, are eligible to participate in this plan. Temporary and casual employees are not eligible. The plan year adopted by the Town begins on January 1 and ends on December 31 of each year. To obtain reimbursement of expenses incurred within a plan year, employees must submit claims within 2 months of the end of the plan year or separation of service from the Town, whichever occurs first. Funds unclaimed after 2 months of the close of the plan year are then remitted to the Town.

G. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 1995:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>				
Balance, Beginning of Year	\$ 6,495,000	\$ 141,403	\$ 467,731	\$ 7,104,134
Retired	(905,000)	(45,110)		(950,110)
Net (decrease) in compensated absences payable	_____	_____	(26,224)	(26,224)
Balance, End of Year	<u>\$ 5,590,000</u>	<u>\$ 96,293</u>	<u>\$ 441,507</u>	<u>\$ 6,127,800</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

Long-term debt payable at June 30, 1995, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 6/30/95</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Public Improvement Bonds	\$472,988	1990	01/15/01	6.75	\$ 170,000
Public Improvement Bonds	\$1,750,000	07/15/90	07/15/01	6.60 - 6.75	1,050,000
Capital Improvement Bonds	\$1,128,000	07/18/91	08/15/03	6.50 - 6.70	845,000
Refunding Bonds	\$2,585,000	10/29/93	08/01/00	2.50 - 3.85	2,175,000
Police Facility Bonds	\$1,500,000	03/01/94	03/01/04	4.40 - 4.55	<u>1,350,000</u>
					\$ 5,590,000
<u>Capital Leases Payable</u>					
Custom Fire Truck	\$225,972	1992	07/01/96	4.42	96,293
<u>Compensated Absences Payable</u>					
Accumulated Earned Time					<u>441,507</u>
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$ 6,127,800</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1995, including interest payments, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 860,000	\$ 257,039	\$ 1,117,039
1997	800,000	217,934	1,017,934
1998	785,000	181,646	966,646
1999	770,000	145,064	915,064
2000	755,000	108,208	863,208
2001-2004	<u>1,620,000</u>	<u>144,368</u>	<u>1,764,368</u>
<u>Totals</u>	<u>\$ 5,590,000</u>	<u>\$ 1,054,259</u>	<u>\$ 6,644,259</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending <u>December 31,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 47,105	\$ 4,258	\$ 51,363
1997	<u>49,188</u>	<u>2,175</u>	<u>51,363</u>
<u>Totals</u>	<u>\$ 96,293</u>	<u>\$ 6,433</u>	<u>\$ 102,726</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$ 489,095
<u>Special Revenue Fund</u>	
Sewer Department	282,485
<u>Capital Projects Fund</u>	
Police Facility	<u>4,600</u>
<u>Total Reserve for Encumbrances</u>	<u>\$ 776,180</u>

Reserved for Special Purposes

In the Special Revenue Funds, the reserve for special purposes represents fund balances which are required by law to be expended only for certain purposes. Individual fund balances reserved for special purposes at June 30, 1995, were as follows:

<u>Special Revenue Funds</u>	
Police Forfeiture	\$ 352,429
Capital Impact Fees	358,728
Corridor Impact Fees	652,587
Sewer Department	<u>1,044,634</u>
<u>Total Special Revenue Funds</u>	<u>\$ 2,408,378</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1995

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town and Library Trust Funds which may be spent for the purposes specified as follows:

Nonexpendable Trust Funds (Income Balances)

Cemetery	\$ 3,928	
Worthy Poor	8,647	
Library	1,510	
Alvirne Chapel	497	
School	25	
Zylonis (Library and Cemetery)	<u>14,030</u>	
<u>Total Nonexpendable Trust Funds</u>		\$ 28,637

Capital Reserve Funds

Ambulance	\$ 25,787	
Library Building Expansion	30,915	
Lowell and River Road	2,443	
Nashua Waste Water Treatment	150,012	
Senior Citizens' Building	<u>80,167</u>	
<u>Total Capital Reserve Funds</u>		289,324

Library Building Trust

6,129

Other Expendable Town Trusts

Merrifield Park	\$ 847	
Animal Shelter	71,797	
Employees Earned Time	<u>170,994</u>	
<u>Total Other Expendable Town Trusts</u>		<u>243,638</u>

Total Trust and Agency Funds

567,728

Total Reserved for Special Purposes

\$ 2,976,106

Reserved for Endowments

The reserve for endowments at June 30, 1995, represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at June 30, 1995, are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$ 81,442
Library	30,367
Alvirne Chapel	10,000
Worthy Poor	7,581
School	500
Zylonis (Library/Cemetery Flowers)	<u>10,000</u>
<u>Total</u>	<u>\$ 139,890</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1995

Reserved for Contingencies

The \$500,000 reserved for contingencies represents the General Fund balance which management feels is a reasonable amount for pending tax appeals which may be granted in subsequent years.

B. Unreserved Fund Balances

Designated for Special Purposes

The \$846,169 designated for special purposes (representing Special Revenue Fund balances which management intends to use in the subsequent years) is as follows:

<u>Special Revenue Funds</u>	
Hills Memorial Library	\$ 19,625
Conservation Commission	58,454
Sewer Department	<u>768,090</u>
 <u>Total</u>	 <u>\$ 846,169</u>

NOTE 6 -DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 7 - RESTATEMENT OF FUND BALANCES

Fund balances at July 1, 1994, were restated to give retroactive effect to classifying the Capital Impact Fees and Corridor Impact Fees Funds as Special Revenue Funds, and not Agency Funds:

	<u>Special Revenue Funds</u>	
	<u>Capital Impact Fees</u>	<u>Corridor Impact Fees</u>
Fund balance as restated	<u>\$ 357,549</u>	<u>\$ 667,726</u>

*COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS*

SCHEDULE A-1
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1995

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>Taxes</u>			
Property	\$ 26,375,169	\$ 26,623,824	\$ 248,655
Land Use Change	4,800	12,280	7,480
Yield	200	8,772	8,572
Interest and Penalties on Taxes	<u>475,000</u>	<u>492,444</u>	<u>17,444</u>
Total Taxes	<u>26,855,169</u>	<u>27,137,320</u>	<u>282,151</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	7,000	3,022	(3,978)
Motor Vehicle Permit Fees	1,490,150	1,811,993	321,843
Building Permits	65,000	71,214	6,214
Boat Registration Fees	6,000	9,024	3,024
Other Licenses, Permits and Fees	<u>35,550</u>	<u>67,546</u>	<u>31,996</u>
Total Licenses and Permits	<u>1,603,700</u>	<u>1,962,799</u>	<u>359,099</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	238,422	254,562	16,140
Business Profits Tax	398,385	398,385	
Highway Block Grant	268,482	268,482	
Department of Transportation - Bridges	50,000		(50,000)
Other Reimbursements		2,500	2,500
<u>Federal</u>			
Federal Emergency Management Agency	<u></u>	<u>5,173</u>	<u>5,173</u>
Total Intergovernmental Revenues	<u>955,289</u>	<u>929,102</u>	<u>(26,187)</u>
<u>Charges For Services</u>			
Income From Departments	60,180	221,835	161,655
Planning and Zoning Fees	15,000	68,591	53,591
Hudson Cablevision	55,000	56,271	1,271
Ambulance Income	<u>75,000</u>	<u>113,942</u>	<u>38,942</u>
Total Charges For Services	<u>205,180</u>	<u>460,639</u>	<u>255,459</u>

SCHEDULE A-1 (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1995

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	6,000	4,236	(1,764)
Interest on Investments	180,000	416,256	236,256
Other	<u>20,000</u>	<u>25,556</u>	<u>5,556</u>
Total Miscellaneous Revenues	<u>206,000</u>	<u>446,048</u>	<u>240,048</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Special Revenue Fund</u>			
Sewer Fund	30,000	30,000	
Library Fund	<u>20,200</u>		<u>(20,200)</u>
Total Other Financing Sources	<u>50,200</u>	<u>30,000</u>	<u>(20,200)</u>
<u>Total Revenues and Other Financing Sources</u>	29,875,538	<u>\$ 30,965,908</u>	<u>\$ 1,090,370</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>900,000</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 30,775,538</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-2
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1995

	Encumbered From 1993-94	Appropriations 1994-95
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 172,060
Election and Registration		202,815
Financial Administration		355,356
Revaluation of Property		153,166
Legal Expenses		168,765
Planning and Zoning	3,846	282,756
General Government Buildings	335	74,351
Insurance, not otherwise allocated		353,560
Other		<u>232,396</u>
Total General Government	<u>4,181</u>	<u>1,995,225</u>
<u>Public Safety</u>		
Police Department		2,017,172
Ambulance		22,534
Fire Department		2,185,463
Building Inspection		91,374
Emergency Management		<u>4,950</u>
Total Public Safety		<u>4,321,493</u>
<u>Highways and Streets</u>		
Highways and Streets	<u>5,993</u>	<u>2,140,480</u>
<u>Sanitation</u>		
Solid Waste Collection	<u>28,037</u>	<u>817,776</u>
<u>Welfare</u>		
Direct Assistance		<u>76,000</u>
<u>Culture and Recreation</u>		
Parks and Recreation		186,796
Patriotic Purposes		<u>1,800</u>
Total Culture and Recreation		<u>188,596</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		571,805
Interest Expense - Long-Term Debt		<u>259,826</u>
Total Debt Service		<u>831,631</u>

Expenditures Net of Refunds	Encumbered To 1995-96	(Over) Under Budget
\$ 168,440	\$	\$ 3,620
188,023		14,792
351,278		4,078
232,168		(79,002)
161,221		7,544
230,420	42,244	13,938
76,490		(1,804)
157,220		196,340
125,009		<u>107,387</u>
<u>1,690,269</u>	<u>42,244</u>	<u>266,893</u>
1,927,859	96,347	(7,034)
21,373		1,161
2,073,457	8,400	103,606
93,700	1,502	(3,828)
3,753		<u>1,197</u>
<u>4,120,142</u>	<u>106,249</u>	<u>95,102</u>
1,777,352	39,478	329,643
768,177	16,500	61,136
76,331		(331)
174,146		12,650
<u>1,200</u>		<u>600</u>
<u>175,346</u>		<u>13,250</u>
571,805		(7,895)
<u>267,721</u>		<u>(7,895)</u>
<u>839,526</u>		

SCHEDULE A-2 (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1995

	Encumbered From 1993-94	Appropriations 1994-95
<u>Capital Outlay</u>		
Bridle Bridge	98,302	
Merrill Park Boat Ramp		10,300
Fire Department Ladder Truck		395,000
Multi-Purpose Plow Truck		77,000
Vactor Truck		150,000
Total Capital Outlay	<u>98,302</u>	<u>632,300</u>
<u>Intergovernmental</u>		
School District Assessment		17,135,145
County Tax Assessment		2,018,884
Total Intergovernmental		<u>19,154,029</u>
<u>OTHER OPERATING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Funds</u>		
Hills Memorial Library		461,743
Conservation Commission		11,265
Capital Projects Funds		
<u>Trust and Agency Funds</u>		
<u>Expendable Trust Funds</u>		
Capital Reserve Funds		50,000
General Fund Trust		95,000
Total Operating Transfers Out		<u>618,008</u>
<u>Total Appropriations, Expenditures and Encumbrances</u>	<u>\$ 136,513</u>	<u>\$ 30,775,538</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995-96</u>	<u>(Over) Under Budget</u>
65,590	32,712	
153,388	10,300	
65,959	241,612	11,041
<u>116,899</u>		<u>33,101</u>
<u>401,836</u>	<u>284,624</u>	<u>44,142</u>
17,135,145		
<u>2,018,884</u>		
<u>19,154,029</u>		
441,743		20,000
6,265		5,000
296,372		(296,372)
50,000		
<u>95,000</u>		
<u>889,380</u>		<u>(271,372)</u>
<u>\$ 29,892,388</u>	<u>\$ 489,095</u>	<u>\$ 530,568</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE A-3
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1995

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - July 1</u>	\$ 1,837,265

Deductions

Unreserved Fund Balance Used		
To Reduce 1994-95 Tax Rate	\$ 900,000	
Increase In Reserve For Special Purposes	<u>500,000</u>	
Total Deductions		<u>1,400,000</u>
		\$ 437,265

Additions

<u>1994-95 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 1,090,370	
Unexpended Balance		
of Appropriations (Schedule A-2)	<u>530,568</u>	
1994-95 Budget Surplus		<u>1,620,938</u>

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - June 30</u>	<u>\$ 2,058,203</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
June 30, 1995

<u>ASSETS</u>	<u>Police Forfeiture</u>	<u>Hills Public Library</u>	<u>Conservation Commission</u>
Cash and Equivalents	\$ 21,092	\$ 54,649	\$ 52,235
Investments	357,170		
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Interest	7,039		
Accounts			
<u>Special Assessments</u>			
Current			
Noncurrent			
Interfund Receivable			<u>6,219</u>
 TOTAL ASSETS	 <u>\$ 385,301</u>	 <u>\$ 54,649</u>	 <u>\$ 58,454</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>Liabilities</u>			
Accounts Payable	\$ 32,872	\$ 937	\$
Intergovernmental Payable			
Interfund Payable		34,087	
Deferred Revenues			
Total Liabilities	<u>32,872</u>	<u>35,024</u>	
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances			
Reserved For Special Purposes	352,429		
<u>Unreserved</u>			
Designated For Special Purposes		<u>19,625</u>	<u>58,454</u>
Total Equity	<u>352,429</u>	<u>19,625</u>	<u>58,454</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 385,301</u>	 <u>\$ 54,649</u>	 <u>\$ 58,454</u>

<u>Capital Impact Fees</u>	<u>Corridor Impact Fees</u>	<u>Sewer Department</u>	<u>Total</u>
\$ 358,728	\$ 652,587	\$ 1,408,599 700,722	\$ 2,547,890 1,057,892
		36,252	7,039 36,252
		159,027	159,027
		1,645,051	1,645,051
<u> </u>	<u> </u>	<u> </u>	<u>6,219</u>
<u>\$ 358,728</u>	<u>\$ 652,587</u>	<u>\$ 3,949,651</u>	<u>\$ 5,459,370</u>
\$	\$	\$ 9,725	\$ 43,534
		111,600	111,600
		26,375	60,462
<u> </u>	<u> </u>	<u>1,706,742</u>	<u>1,706,742</u>
<u> </u>	<u> </u>	<u>1,854,442</u>	<u>1,922,338</u>
358,728	652,587	282,485	282,485
		1,044,634	2,408,378
		768,090	846,169
<u>358,728</u>	<u>652,587</u>	<u>2,095,209</u>	<u>3,537,032</u>
<u>\$ 358,728</u>	<u>\$ 652,587</u>	<u>\$ 3,949,651</u>	<u>\$ 5,459,370</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1995

	<u>Police Forfeiture</u>	<u>Hills Public Library</u>	<u>Conservation Commission</u>
<u>Revenues</u>			
Charges For Services	\$	\$	\$
Miscellaneous	16,961	22,516	1,242
<u>Other Financing Sources</u>			
Operating Transfers In	<u> </u>	<u>441,743</u>	<u>6,265</u>
<u>Total Revenues and Other Financing Sources</u>	<u>16,961</u>	<u>464,259</u>	<u>7,507</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	6,441		
Sanitation			
Culture and Recreation		448,366	
Conservation			4,164
<u>Debt Service</u>			
Principal			
Interest			
Capital Outlay	155,870		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u> </u>	<u>2,593</u>	<u> </u>
<u>Total Expenditures and Other Financing Uses</u>	<u>162,311</u>	<u>450,959</u>	<u>4,164</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(145,350)	13,300	3,343
<u>Fund Balances - July 1 (As Restated)</u>	<u>497,779</u>	<u>6,325</u>	<u>55,111</u>
<u>Fund Balances - June 30</u>	<u>\$ 352,429</u>	<u>\$ 19,625</u>	<u>\$ 58,454</u>

<u>Capital Impact Fees</u>	<u>Corridor Impact Fees</u>	<u>Sewer Department</u>	<u>Total</u>
\$ 4,229	\$ 83,674	\$ 1,445,473	\$ 1,533,376
5,750	11,187	110,452	168,108
			<u>448,008</u>
<u>9,979</u>	<u>94,861</u>	<u>1,555,925</u>	<u>2,149,492</u>
			6,441
		638,434	638,434
			448,366
			4,164
		333,195	333,195
		80,346	80,346
8.800	110,000	217,210	491,880
		<u>180,000</u>	<u>182,593</u>
<u>8.800</u>	<u>110,000</u>	<u>1,449,185</u>	<u>2,185,419</u>
1,179	(15,139)	106,740	(35,927)
<u>357,549</u>	<u>667,726</u>	<u>1,988,469</u>	<u>3,572,959</u>
<u>\$ 358,728</u>	<u>\$ 652,587</u>	<u>\$ 2,095,209</u>	<u>\$ 3,537,032</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-3
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Sewer Department
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1995

Revenues

Charges for Services

User Charges	\$ 956,961
Betterment Assessments	278,957
Capital Assessments	209,555

Miscellaneous

Interest Income	<u>110,452</u>
-----------------	----------------

Total Revenues

\$ 1,555,925

Expenditures

Current

Sanitation

Billing and Collection	\$ 71,031
Operations and Maintenance	567,403
Capital Outlay	217,210

Debt Service

Principal	333,195
Interest	80,346

Other Financing Uses

Operating Transfers Out

General Fund	30,000
--------------	--------

Trust Funds

Capital Reserve	<u>150,000</u>
-----------------	----------------

Total Expenditures and

Other Financing Uses

1,449,185

Excess of Revenues Over

Expenditures and Other Financing Uses

106,740

Fund Balance - July 1

1,988,469

Fund Balance - June 30

\$ 2,095,209

The notes to financial statements are an integral part of this statement.

SCHEDULE B-4
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Hills Memorial Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1995

Revenues

Miscellaneous

Fines	\$ 7,953
Interest Income	4,237
Donations	875
Other	9,451

Other Financing Sources

Operating Transfers In

General Fund	<u>441,743</u>
--------------	----------------

Total Revenues and

<u>Other Financing Sources</u>	\$ 464,259
--------------------------------	------------

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 297,907
Other Administrative Costs	18,629
Books, Periodicals and Programs	69,482
Operations and Maintenance of Facilities	23,619
Capital Acquisitions and Improvements	38,729

Other Financing Uses

Operating Transfers Out

Trust and Agency Funds

Library Building Trust Fund	<u>2,593</u>
-----------------------------	--------------

Total Expenditures and

<u>Other Financing Uses</u>	<u>450,959</u>
-----------------------------	----------------

Excess of Revenues and Other

Financing Sources Over Expenditures
and Other Financing Uses

13,300

Fund Balance - July 1

6,325

Fund Balance - June 30

\$ 19,625

The notes to financial statements are an integral part of this statement.

SCHEDULE B-5
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1995

Revenues

Miscellaneous

Interest Income \$ 1,242

Other Financing Sources

Operating Transfers In

General Fund 6,265

Total Revenues and Other Financing Sources

\$ 7,507

Expenditures

Current

Conservation Commission 4,164

Excess of Revenues and Other

Financing Sources Over Expenditures

3,343

Fund Balance - July 1

55,111

Fund Balance - June 30

\$ 58,454

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1
TOWN OF HUDSON, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
June 30, 1995

<u>ASSETS</u>	<u>Expendable Trust Funds</u>		
	<u>Town</u>	<u>Library Building</u>	<u>Capital Reserve</u>
Cash and Equivalents	\$ 19	\$ 6,129	\$ 21
Investments	243,619		312,562
Interfund Receivable	<u> </u>	<u> </u>	<u> </u>
 TOTAL ASSETS	 <u>\$ 243,638</u>	 <u>\$ 6,129</u>	 <u>\$ 312,583</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$	\$	\$ 23,259
Escrow and Performance Deposits	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> </u>	<u> </u>	<u>23,259</u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Special Purposes	<u>243,638</u>	<u>6,129</u>	<u>289,324</u>
Total Equity	<u>243,638</u>	<u>6,129</u>	<u>289,324</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 243,638</u>	 <u>\$ 6,129</u>	 <u>\$ 312,583</u>

<u>Nonexpendable Trust Funds</u>			
<u>Town</u>	<u>Library</u>	<u>Agency Funds</u>	<u>Total</u>
\$ 6,664	\$ 18,975	\$ 458,166	\$ 489,974
137,833	5,055	36,729	735,798
<u> </u>	<u> </u>	<u>103,698</u>	<u>103,698</u>
 <u>\$ 144,497</u>	 <u>\$ 24,030</u>	 <u>\$ 598,593</u>	 <u>\$ 1,329,470</u>
\$ <u> </u>	\$ <u> </u>	\$ <u>598,593</u>	\$ 23,259
<u> </u>	<u> </u>	<u>598,593</u>	<u>598,593</u>
			<u>621,852</u>
129,890	10,000		139,890
<u>14,607</u>	<u>14,030</u>	<u> </u>	<u>567,728</u>
<u>144,497</u>	<u>24,030</u>	<u> </u>	<u>707,618</u>
 <u>\$ 144,497</u>	 <u>\$ 24,030</u>	 <u>\$ 598,593</u>	 <u>\$ 1,329,470</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1995

	<u>Town</u>	<u>Library Building</u>	<u>Capital Reserve</u>	<u>Total</u>
<u>Revenues</u>				
New Funds	\$ 1,000	\$	\$	\$ 1,000
Interest and Dividend Income	10,129	137	6,014	16,280
Donations		229		229
<u>Other Financing Sources</u>				
Operating Transfers In	<u>95,000</u>	<u>2,593</u>	<u>200,000</u>	<u>297,593</u>
<u>Total Revenues and Other Financing Sources</u>	106,129	2,959	206,014	315,102
<u>Fund Balances - July 1</u>	<u>137,509</u>	<u>3,170</u>	<u>83,310</u>	<u>223,989</u>
<u>Fund Balances - June 30</u>	<u>\$ 243,638</u>	<u>\$ 6,129</u>	<u>\$ 289,324</u>	<u>\$ 539,091</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-3
TOWN OF HUDSON, NEW HAMPSHIRE
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1995

Developers' Performance Bond Fund	Balance July 1, 1994	Additions	Deductions	Balance June 30, 1995
<u>ASSETS</u>				
Cash and Equivalents	\$ 692,971	\$ 168,110	\$ 402,915	\$ 458,166
Investments	<u>35,495</u>	<u>1,234</u>		<u>36,729</u>
TOTAL ASSETS	<u>\$ 728,466</u>	<u>\$ 169,344</u>	<u>\$ 402,915</u>	<u>\$ 494,895</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 728,466</u>	<u>\$ 169,344</u>	<u>\$ 402,915</u>	<u>\$ 494,895</u>
<u>Sewer Ordinance Deposits</u>				
<u>ASSETS</u>				
Interfund Receivable	\$	\$ 6,263	\$ (48,046)	\$ 54,309
Due From Developers	<u>61,241</u>	<u>(61,241)</u>		
TOTAL ASSETS	<u>\$ 61,241</u>	<u>\$ (54,978)</u>	<u>\$ (48,046)</u>	<u>\$ 54,309</u>
<u>LIABILITIES</u>				
Interfund Payable	\$ 1,858	\$	\$ 1,858	\$
Escrow and Performance Deposits	<u>59,383</u>	<u>8,121</u>	<u>13,195</u>	<u>54,309</u>
TOTAL LIABILITIES	<u>\$ 61,241</u>	<u>\$ 8,121</u>	<u>\$ 15,053</u>	<u>\$ 54,309</u>
<u>Planning Board</u>				
<u>Fee Deposits</u>				
<u>ASSETS</u>				
Interfund Receivable	\$ 20,301	\$ 7,784	\$ (21,304)	\$ 49,389
Due From Developers	<u>26,192</u>	<u>(24,137)</u>	<u>2,055</u>	
TOTAL ASSETS	<u>\$ 46,493</u>	<u>\$ (16,353)</u>	<u>\$ (19,249)</u>	<u>\$ 49,389</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 46,493</u>	<u>\$ 7,784</u>	<u>\$ 4,888</u>	<u>\$ 49,389</u>

SCHEDULE C-3, (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1995

Totals - All <u>Agency Funds</u>	Balance July 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>1995</u>
* ASSETS				
Cash and Equivalents	\$ 692,971	\$ 168,110	\$ 402,915	\$ 458,166
Investments	35,495	1,234		36,729
Interfund Receivable	20,301	14,047	(69,350)	103,698
Due From Developers	<u>87,433</u>	<u>(85,378)</u>	<u>2,055</u>	
TOTAL ASSETS	<u>\$ 836,200</u>	<u>\$ 98,013</u>	<u>\$ 335,620</u>	<u>\$ 598,593</u>
<u>LIABILITIES</u>				
Interfund Payable	\$ 1,858	\$	\$ 1,858	\$
Escrow and Performance Deposits	<u>834,342</u>	<u>185,249</u>	<u>420,998</u>	<u>598,593</u>
TOTAL LIABILITIES	<u>\$ 836,200</u>	<u>\$ 185,249</u>	<u>\$ 422,856</u>	<u>\$ 598,593</u>

The notes to financial statements are an integral part of this statement.

NOTES

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

INDEX

TOWN REPORTS

Assessors.....	3
Auditors Report.....	140
Budget, Proposed, FY 1997.....	Yellow
DRA-MS-7.....	Yellow
Budget Proposal Summary.....	Yellow
Revenue Summary.....	Yellow
Cable Committee.....	5
Cemetery Trustees.....	7
Conservation Commission.....	8
Drain/Sewer Division.....	9
Engineering Division.....	11
Finance Department.....	13
Fire Department.....	15
Heritage Trail Committee.....	19
Hills Memorial Library.....	20
Monies Earned.....	91
Monies Paid.....	97
Nashua Regional Planning Commission.....	23
Office Hours/Schedule of Meetings.....	ISFC
Organizations and Leaders.....	ISBC
Planning Board.....	25
Planning Division.....	27
Police Department.....	33
Recreation.....	40
Selectmen, Chairman, Board of.....	1
Street Acceptances.....	42
Street Division.....	43
Tax Collector (Property Taxes, Yield Taxes, Land Use Taxes, Unredeemed Taxes, Unredeemed Sewer Utility/Sewer Betterments, Sewer Utility/Sewer Betterment.....)	44
Town Clerk	
Receipts.....	59
Vital Statistics.....	59
State Primary Election Results.....	60
State General Election Results.....	69
Town Officers.....	i
Treasurer.....	81
Trustees of the Trust Funds.....	82
Town Meeting, 1995 Annual.....	75
Warrant, Town Meeting.....	Yellow
Zoning Board of Adjustment.....	84
Zoning/Building Division.....	88

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Ronald Viens	- 883-5711
American Legion	Robert Plamondon	- 882-6774
Bafta Federation of the First Baptist Church of Hudson		
Cub Scouts	Jo Drown	- 882-8639
Boy Scouts, USA (Troop #21)	Jean Brown	- 883-3682
First NH Regiment, Inc.	Ray Rouleau	- 882-6309
Friends of the Hills Memorial Library	Joe Stokes	- 434-6152
Girl Scouts, USA	Alice Coakley	- 883-5084
Green Meadows Golf Club	Brenda Lemon	- 880-6061
4-H Coordinator	Patrick O'Keefe	- 889-1555
Hudson Chamber of Commerce	Penelope Turner	- 673-2510
Hudson Day Extension Group	Claire Stevens	- 889-4731
Hudson Firefighters Relief Assoc.	Pauline Blais	- 882-2089
Hudson Fish & Game Club	Kevin Blinn	- 886-6021
Hudson Grange #11	Mike Pelletier	- 883-4908
Hudson Historical Society	Pat Bailey	- 880-8615
Hudson Historical Society	Ella Connell	- 883-7086
Hudson Junior Women's Club	David Alukonis	- 882-0017
Hudson Kiwanis	Jennifer Annis	- 882-6097
Hudson Nottingham West Lions Club	Dan Zelonis	- 881-3990
Hudson Lions Club	Charlene Provencal	- 889-7361
Hudson Rotary Club	Tom Maxfield	- 595-5664
Hudson Senior Citizens Club	Barbara Johnson	- 598-8543
Hudson Taxpayers Association	Lucille Boucher	- 889-1803
Hudson VFW Post	John M. Bednar	- 883-7541
Hudson VFW Ladies Auxiliary	Mike Gosslin	- 595-0351
Knights of Columbus	Betty Gosslin	595-0351
Ladies Guild of St. John's	David Sullivan	- 883-5098
Suburban Kidettes	Rita Levesque	- 889-2684
Suburbanettes	Lynn Kingsley	- 883-6484
Wattanick Grange No. 327	Lynn Kingsley	- 880-7999
	Claudia Boucher	- 882-0277

HUDSON TOWN OFFICES TELEPHONE EXTENSIONS

POLICE DEPARTMENT	EMERGENCIES ONLY.....911 BUSINESS NUMBR.....886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY.....911 BUSINESS NUMBER.....886-6021
AMBULANCE	EMERGENCIES.....911
SELECTMEN/TOWN ADMINISTRATOR'S OFFICE.....	886-6024
TOWN HALL FAX.....	598-6481
PUBLIC WORKS.....	886-6005 Engineering, Planning, Building, Zoning
FINANCE.....	886-6000
SEWER UTILITY.....	886-6029
ASSESSOR.....	886-6009
TOWN CLERK.....	886-6003
LIBRARY.....	886-6030
HEALTH OFFICER.....	886-6005
HIGHWAY GARAGE/ROAD AGENT.....	886-6018
ALVIRNE HIGH SCHOOL.....	886-1260
DR. H. O. SMITH SCHOOL.....	886-1248
MEMORIAL SCHOOL.....	886-1240
LIBRARY STREET SCHOOL.....	886-1255
NOTTINGHAM WEST ELEMENTARY SCHOOL.....	595-1570
SUPERINTENDENT OF SCHOOLS.....	883-7765
YOUTH CENTER.....	880-1600